

# SIX THOUSAND YEARS OF TITHING



*By*

**REV. W. H. TURNER**

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OF TITHING**

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## PREFACE

FOR thirty years I have practiced and taught tithing. The methods set forth in this book have been thoroughly tested in actual practice in Churches and Missions under my personal supervision before being set down in the present form, and it may be humbly said, have proven successful. They are written out in the present form from the conviction that they may be helpful to others, both to individuals and to Churches.

How much of the truth set down herein is original I cannot say, for many years I have studied the Scriptures and much literature on the tithing question. Where the material of other writers has been used it has been placed in quotation marks or credit has been otherwise given. However there are some ideas set forth in this little book which are, so far as I know, new—at least I have not seen or heard them expressed in any book or sermon preached. However, one who was very wise said: "There is no new thing under the sun," and therefore I do not make any extravagant claims to originality and do hereby express my gratitude and indebtedness to all those from whom I have received help. I want to acknowledge my indebtedness to "Layman" in the writing of the first chapter, the general outline of which follows a pamphlet written long ago by him.

It is my firm conviction that any minister who, in the fear and love of God, leads his people into a clear understanding of Scriptural tithing, and

sincerely endeavors to set up the tithing system in his Church, will find it revolutionized both financially and spiritually; and note, no less spiritually than financially! Try it and be convinced.

If this little book proves a help to such earnest ministers as well as to laymen who wish to be honest with God in money matters, the author will not feel his efforts have been in vain.

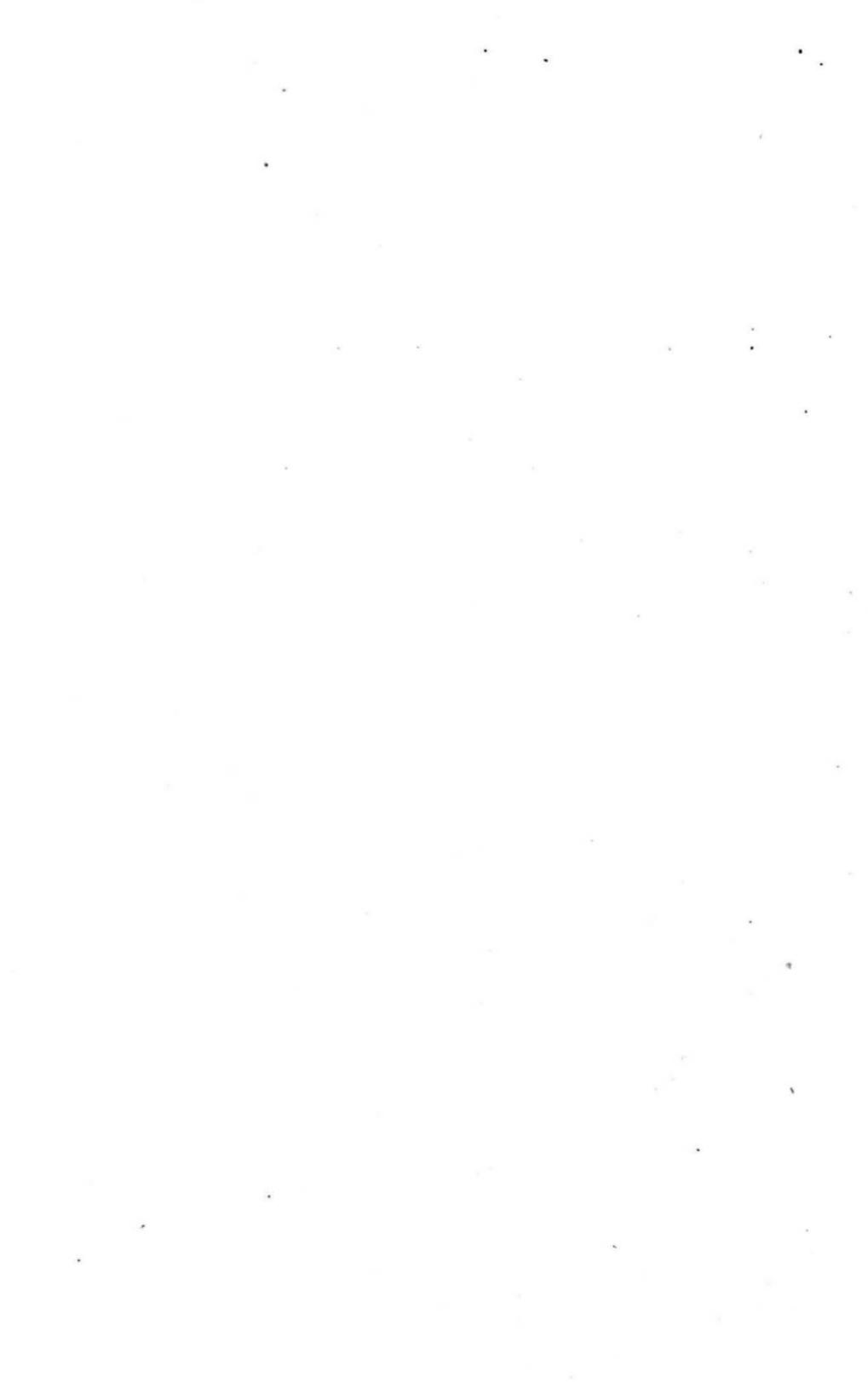
Yours for a tithing Church,

W. H. Turner.

Franklin Springs, Georgia,  
June, 1945.

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## CHAPTER I

### **THE LAW OF THE RACE**

**L**AW," "Tithe." How people veer off from these words! And yet there is a great deal said in the Scriptures about both. People prefer instead to talk of "Grace," "Liberty," "Gifts," "Freewill Offerings;" forgetting that every department of science, business, commerce and life is controlled by certain fundamental laws without which the world and the universe would suddenly become a chaotic madhouse of utmost confusion and unspeakable disorder. In discussing this matter I wish to quote and adapt, the words of Thomas Kane.

"Of all the centuries in the world's history the nineteenth is unapproached in the number and importance of inventions and discoveries. Every one of these possessing any real value is based upon one or more of God's natural laws. The laws themselves have always existed and have never changed. The discoveries have been of the laws, the inventions of their use and control. The laws of electricity were exactly the same when the Pharaohs were building the pyramids that they are today, when we are using them to run our street cars and light our homes."

That there are foundation and fundamental financial and business laws the observance of which is absolutely necessary to any success worthy of

the name no one will deny. Yet if any reflecting business man of ordinary intelligence were asked to name that one institution of all others which succeeds, in so far as it does succeed, while ignoring, disregarding or violating all the common fundamental laws of business, he would unhesitatingly name the Protestant Christian Church. Instead of being founded upon law, its whole financial system is built up very largely upon sentiment, custom and emotionalism. Its consistent and persistent attitude toward even its own members, to say nothing of those outside its membership, is that of begging. "Give," "Give," is not only the keynote, but the whole gamut of its appeals for support. No law of debt or payment is appealed to or recognized.

The best evidence of the Divine origin of the Christian Church is that it is able to stand such financial treatment and make any progress whatever. Any human institution conducted in similar fashion would very soon become bankrupt.

All fundamental laws are God's laws. The laws themselves are never lost, but the control and use of them may be lost or discontinued, or both. Two thousand years ago the Romans knew and used the chemical laws of making cement that would outlast the stones if bound together. Knowledge of the law was lost for centuries and rediscovered, if indeed the discovery was genuine, within the last hundred years. The loss and re-discovery of the chemical law governing the art of glazing pottery is another familiar example.

God's law of the Tithe always has been, and is yet, not a Mosaic or Jewish law, but a law of the human race. Clay tablets found in the ruins of ancient cities show that it was observed hundreds of years before the father of the Jewish race was born. Knowledge of the law and of the benefits that follow its observance have largely been lost sight of, but have never been entirely lost.

It is trite to say that it is both wise and profitable to obey all of God's laws. The observance of each and every one of them contributes to our happiness and prosperity, both temporal and spiritual. We never outgrow even the least of them, nor can we ever safely or profitably neglect nor refuse to obey them. If we do and when we do, the only safe and sane course is to return to our Father, our God, and renew our obedience.

The twin laws, that the seventh of our time and the tenth of our income shall be devoted in a special sense to God's service, have never been repealed or abrogated, although until recent years the law of the Tithe was almost universally disobeyed; indeed, comparatively few had any distinct knowledge of its existence. Yet neither of these laws, the law of the Sabbath or that of the Tithe, was an arbitrary dictum of the Almighty.

Both have their foundation in human needs, and both are for our physical, material and spiritual benefit. In so far as they enhance God's glory they do it through the good we receive by obeying them. From the standpoint of health and physical well being, to say nothing of both temporal and

spiritual advantages, we can not afford to ignore resting and changing the current of our thoughts every seventh day; neither from the standpoint of financial success in any true sense, to say nothing of spiritual uplift and growth, can we afford not to consecrate especially to God's service, one-tenth of our income.

The distinction that the tithe is distinctly a debt and not a gift should never be lost sight of. The expression "Give God the tithe," is not only wrong, but in a very literal sense is belittling God. You do not insult your banker by offering to "give" him the interest you owe him, nor do you "give" your grocer the amount of his bill. Yet neither is more of a debt than the tithe we owe to God.

We all, ministers and laymen, live under God's law of the Tithe. We can obey it and reap the reward that all honest men enjoy in paying their debts. We can disobey it and suffer the penalties of disobedience.

One penalty for neglecting the tithe is that it fosters the sin of covetousness, which is the one commandment of the ten that we can violate all our lives and not know it. Our neighbors and friends can and do know it, however, and mark and comment on its increasing power and control over us as we grow older.

Perhaps the saddest and most humiliating result of disobeying God's law of the Tithe is apparent in the Church itself. Instead of selecting the strongest men to administer funds, it sets them to begging for them. Instead of a surplus in all

missionary funds and society treasuries, there is a constant deficit or dread of one. Instead of "meat in mine house" there is emptiness. Instead of the cheerfulness of prosperity, there is the gloom that always follows debt or the fear of debt. Over the open world, the ministry of Jesus Christ, which but for our disobedience to God's law of the tithe, would be crowded by enthusiastic thousands of the brainiest, best educated and most consecrated young men of our country, we have placed a warning sign.

That sign reads, "All who enter here must not only become practical beggars for all money necessary to carry on and advance the cause nearest the heart of Christ and their own hearts, but also very often must practically beg the money necessary for their own and their families' support."

If God had chosen to put in the original fundamental commandments one reading, "Thou shalt pay thine honest debts," should we understand that it had only a limited application; that it did not apply to debts owing to God? If He should say of anything, "This is Mine," as He always has and does now of the tithe, are we justified in replying, "It may be yours, but we propose to take it, to steal it, or, in Bible language, to rob You of it? Furthermore, we propose to claim that at the same time we are honest people and that we pay our debts. We acknowledge, Lord, in a general way, that You have furnished us and continue to furnish us day by day with absolutely everything that contributes to our happiness in this world, but we deny Your

claim that any definite proportion of our income shall be devoted to Your work in the world in recognition either of Your kindness or of Your real ownership of all the capital of whatever name or nature we possess. Oh, yes, we will continue to pray to You to bless and prosper us in our business and our temporal affairs, but we stipulate that we can not recognize any obligation other than occasional expressions of thanks to show our gratitude for Your kindness. Some of us are willing to go further than this. If at any time we happen to be present at church or elsewhere when appeals are made for financial help for the causes nearest to the heart of Christ, Your Son, our Savior, we will contribute as a gift in proportion, as near as we can estimate it, to what our friends and neighbors give. Whatever we do, however, must be regarded as a gift, not as paying a debt."

No man can pay tithes from a correct sense of duty without consciously taking God into partnership in everything by which he makes his living. God furnishes all the capital any of us have, be it hands, brains, strength, skill, or inherited money or property. Money earned is the result of the use of any or all of these. If we pay tithes to God, we are conscious that one-tenth of every minute, of every hour, of every day, is spent in His service as practically, and as a rule, far more usefully than if we were preaching. We can hire far better preachers, teachers and missionaries than we could be. When it comes to credits and rewards, we are safe in trusting our Heavenly Father's bookkeeping and payments.

A very large proportion of the literature on—this subject very naturally makes those of us who really believe in the Tithe, sick at heart. If the Divine tithe is not a debt, it is not worth talking about. WE HAVE NOTHING TO DO WITH THE OTHER SO-CALLED TITHES MENTIONED IN THE BIBLE AND DISCUSSED IN CHAPTER TEN OF THIS BOOK. THEY OCCUPIED ABOUT THE SAME RELATION TO THE JEWISH ECONOMY THAT OUR TAXES AND THANKSGIVING AND FOURTH OF JULY EXPENSES DO TO US.

They were never God's tithes, and He never claimed them, but the original tithe, the "Tithe Terumoth," the tithe of which He said, "The tithe is the Lord's," was recognized as belonging either to Him or to substitute gods and objects of worship by practically, so far as known, the entire human race, hundreds, perhaps thousands of years before either Abraham or Moses was born. It was His in the beginning, it is His now, and ever shall be His. We can rob Him of it by refusing to pay it, but that does not abrogate the debt nor absolve us from the penalty of non-payment.

Is anyone, can anyone, minister or layman, be satisfied with present church and missionary financial conditions? Is there any fair hope or prospect of change for the better under present methods? Can you think of any human method that has not been tried? Have they not all proved to be practical failures? Has God's method of tithes ever failed. Has it ever worked hardships to any man

or woman who has adopted it? Are those who obey this command less prosperous financially than their fellow church members? Do they love their church less? Are they less faithful in attendance on church services and prayer meetings? Do they love missions less? Are they less spiritual? Do they grow selfish and covetous? Every reader knows that to ask these questions is to answer them.

I have heard many excellent people say, "I believe in the tithe as a minimum, but the rich ought to give much more than the tithe." If the tithe is a gift to God, such language is pardonable. If the tithe is a debt, it is absurd. Every honest man, rich or poor, does his best to pay his debts. Gifts come afterward. God calls them free-will offerings. The trend of the best modern Christian thought is unmistakably and increasingly toward the restoration of the tithe as the only proper as well as the only possible adequate method of financing the building up of Christ's kingdom on earth. As professing Christians have we not long enough made fools of ourselves, made our profession a laughing stock and kept the Church in a constant attitude of beggary? Is it not full time that we abandon our man-made makeshifts and resolve henceforth to obey God's law of the Tithe? A constant attitude of beggary or mendicancy has characterized nearly all the religions of the world, true or false, with one notable and noble exception, the Jewish. Confucianism is not nor ever was a religion. It is a system of ethics. Of Buddhism it

is history that every Buddhist priest is a beggar. All the so-called "holy men" of India are beggars.

The Jewish is about the only religion, ancient or modern, of which mendicancy or begging in one form or another, has not been a prominent characteristic. Jesus as a Jew was born and trained in the Jewish religion. Not only the laws of Moses, but the whole Hebrew literature is charged through and through with the teaching that God is the owner of the earth and all of value that it contains. I need not refer to specific texts, they are almost innumerable.

Jesus was born into the atmosphere of the Jewish religion which had for hundreds of years taught the ownership by the Almighty of everything of value and the stewardship by man for its use.

Can anyone really believe that Jesus Christ intended to found a religion in which all these relations so plainly taught in the Hebrew Scriptures, between man and his Creator, should be abrogated and in its stead He intended to substitute a religion the success of which would depend upon the ability of its adherents, especially of its preachers and teachers, to beg money, not only for its propagation, but even for its own support? Yet this is exactly what the church has been doing for hundreds of years and is doing today. However, we should never forget that the primary object of tithing is distinctly not to get money for the Church or any other object. God wants us to be His partners, and He is the best, the richest, the kindest and most considerate partner we can ever have.

18      Six Thousand Years of Tithing

He wants to furnish all the materials, do much the largest portion of the work, and share the profits with us, His children.

But, best of all, He wants us to spend His share where, in our own judgment, it will do the most good, and promises that the giving away of His portion will give us more joy, more pleasure, more genuine and lasting happiness than we can possibly find in spending our own share.

It is not the money He wants; He wants us, wants our confidence, our affection, our trust in Him, as a good, wise, loving partner. The thought that He cares for the money involved is absurd. But, and this is the important point, He wants us, and, remember, for our own sake, our own happiness, our own spiritual and temporal prosperity, to obey the Master's command to seek His Kingdom and to set apart His share, the "devoted," the "separate" portion, first.

This simple act of obedience in putting God first by tithing our income as soon at it is received, and putting aside His portion, will be an increasing pleasure as long as we live.

## CHAPTER II

### *THE GENESIS RECORD OF TITHE*

#### *I. The Sin of Adam and Eve*

**I** THINK we would find it helpful if we read some passages in the first and second chapters of Genesis and follow that by drawing some conclusions as to the teaching set forth. Let us read first, Genesis 1:29-31; 2:9, 15-17; 2:1-3.

And God said, Behold, I have given you every herb bearing seed, which is upon the face of all the earth, and every tree, in the which is the fruit of a tree yielding seed; to you it shall be for meat. And to every beast of the earth, and to every fowl of the air, and to every thing that creepeth upon the earth, wherein there is life, I have given every green herb for meat: and it was so. And God saw every thing that he had made, and, behold, it was very good. And the evening and the morning were the sixth day. (Gen. 1:29-31.)

And out of the ground made the LORD God to grow every tree that is pleasant to the sight, and good for food; the tree of life also in the midst of the garden, and the tree of knowledge of good and evil. (Gen. 2:9.)

And the LORD God took the man, and put him into the garden of Eden to dress it and to keep it. And the LORD God commanded the man, saying, Of every tree of the garden thou mayest freely eat. But of the tree of the knowledge of good and evil, thou shalt not eat of it: for in the day that thou eatest thereof thou shalt surely die. (Gen. 2:15-17.)

Thus the heavens and the earth were finished, and all the host of them. And on the seventh day God ended his work which he had made; and he rested on the seventh day from all his work which he had made. And God blessed the

seventh day, and sanctified it: because that in it he had rested from all his work which God created and made. (Gen. 2:1-3.)

### *God's Twin Laws*

The principles of the seventh and the tenth are two fundamental principles that were laid down in the beginning, viz., that a certain proportion of a man's time and of a man's income is God's. The proportion set by God Himself in remote antiquity, reaffirmed in the Mosaic and Christian Dispensations and confirmed as good by the experience of the race, is one-seventh of a man's time and one-tenth of a man's income.

"These principles may be called twins, not only because they are so much alike, but because they are of the same age and of the same parentage. Both of these principles are as old as Eden. Both are for man's benefit. Both were reaffirmed (not enacted) in the Mosaic Law. Both were endorsed by Jesus and the apostles. Both were taught and observed for centuries in the Christian Church. One remains to this day. The other scarcely survived the dark ages."

The Scriptures quoted above state these twin laws very clearly in embryo. Genesis 2:1-3 shows God's setting apart one-seventh of man's time for rest and worship. While Genesis 2:15-17 shows the principle being laid down for all time that God reserves a definite portion for Himself.

"We know of no body of Christian people which does not teach and respect the first of these principles. There may be a dispute as to which day to

keep. But there is no dispute that one day in seven should be kept 'holy unto the Lord'."

"As to the other principle there are many who do not adhere to it. The reason for this, we believe is not that the Christian Scriptures are silent on the subject but that our pulpits are silent on it. It is a theme, too, that cuts to the heart of selfishness and many have not wanted to hear it. Sometimes it has worn the garb of legalism and prejudice has enshrouded its teaching."

"As to the principle of the seventh we simply read, 'God blessed the seventh day,' etc. (Gen. 2:3.) The experience of the race has proven that it is good for a man physically as well as spiritually for him to set apart one day in seven for religious purposes, thus making his life conform to that of his Creator. Therefore, laws, divine and human, have been enacted to establish this practice.

"In the same chapter of Genesis we also have the embryo of the principle that a certain proportion of man's income is God's. In the very next sentence after stating that man was put in the Garden of Eden 'to dress it,' God reserved a certain definite portion (one tree) for Himself. Of all the trees of the Garden man may eat but of this one, He said, 'In the day that thou eatest thereof thou shalt surely die.' The destiny of the race depended upon adherence to that principle. It was through an evil influence that Eve thought that she had a right to take the fruit of that tree. She did it. The consequences were terrible. The experience of man-kind in all ages has been that it is necessary

for his spiritual good and temporal welfare to 'render unto God the things that are God's.'

"The major portion of the fruit was given to man for his labor, but the other part, whether it remained on the tree or rotted on the ground was a sign forever, not only that all is God's, but that a certain proportion of the fruit of man's labor is sacred to Him in a special sense. The sin of our first parents was that they dared to violate that principle. Therefore, they were driven from the Garden of Plenty and the curse was upon them.

"**THUS THE OLD TESTAMENT OPENS. IT CLOSES BY SAYING, 'WILL A MAN ROB GOD? YE ROB ME.** Ye say, wherein? In tithes and offerings. Ye are cursed with a curse; bring ye the whole tithe into the storehouse—and prove me now herewith, saith Jehovah of hosts, if I will not open the windows of heaven, and pour you out a blessing there shall not be room enough to receive it'."

## *II. The Case of Cain and Abel*

*Let us remember that in these first remarks we are talking about the principle of tithing as laid down in embryo in the very first chapters of Genesis.*

And Adam knew Eve his wife; and she conceived, and bare Cain, and said, I have gotten a man from the LORD. And she again bare his brother Abel. And Abel was a keeper of sheep, but Cain was a tiller of the ground. And in process of time it came to pass, that Cain brought of the fruit of the ground an offering unto the LORD. And Abel, he also brought of the firstlings of his flock and of the fat thereof. And the LORD had respect unto Abel and to his

offering: But unto Cain and to his offering he had not respect. And Cain was very wroth, and his countenance fell. And the LORD said unto Cain, Why art thou wroth? and why is thy countenance fallen? If thou doest well, shalt thou not be accepted? and if thou doest not well, sin lieth at the door. And unto thee shall be his desire, and thou shalt rule over him. And Cain talked with Abel his brother: and it came to pass, when they were in the field, that Cain rose up against Abel his brother, and slew him. (Genesis 4:1-8.)

A second argument that seems to establish the antiquity of this principle is taken from the story of Cain and Abel. Both made an offering. Cain's offering was rejected. That something was radically wrong is evident. Jehovah said to Cain, (Authorized version) "If thou doest well shalt thou not be accepted? And if thou doest not well sin lieth at the door." (Verse 7.) What was the sin of Cain? The Septuagint, the most ancient Greek version of the Old Testament, says, "*If thou hast offered aright and hast not divided aright hast thou not sinned?*" It would seem from this that the sin of Cain was that he had not *divided* aright: that he had kept back a part of God's portion.

"Light is thrown on this ancient passage by the writer of the Hebrews. 'By faith Abel offered unto God a more excellent sacrifice than Cain.' The Greek word translated 'more excellent' is *pleiona*, and means *richer, larger, or more complete*. Therefore, it would seem that the sin of Cain was covetousness, 'robbing God.' It was stinginess born of a lack of faith in God."

While it has always been my thought that the objectionable feature of Cain's offering was that

it failed to contain the offering by blood and thus failed to typify Christ in His sacrifice for mankind; yet it is entirely possible that his offering was lacking in that God's full portion was not brought, as appears to be indicated by the Septuagint and the Greek of Heb. 11:4.

By faith Abel offered unto God a more excellent sacrifice than Cain, by which he obtained witness that he was righteous, God testifying of his gifts: and by it he being dead yet speaketh. (Heb. 11:4.)

### *III. Abraham Pays Tithe*

What has been said so far has to do with the age previous to the flood. Now let us turn to Genesis, 14th chapter and read verses 17 to 20, having to do with the post-flood period.

And the king of Sodom went out to meet him after his return from the slaughter of Chedorlaomer, and of the kings that were with him, at the valley of Shaveh, which is the king's dale. And Melchizedek king of Salem brought forth bread and wine: and he was the priest of the most high God. And he blessed him, and said, Blessed be Abram of the most high God, possessor of heaven and earth: And blessed be the most high God, which delivered thine enemies into thy hand. And he gave him tithes of all. (Gen. 14: 17-20.)

Here we have the account of Abraham paying tithe to Melchizedek, the priest of the most high God. We ought to note that this was four centuries before the Mosaic law was given. Abraham not only recognized God as "Possessor of heaven and earth" but that the tithe was His in a special sense. Who taught Abraham to tithe? Why this proportion? Must we not believe that somewhere prior to this in laying the everlasting foundations

of His kingdom, God placed His hand on the tithe, forever claiming it as His own?

"Abraham's tithing was the highest order of tithing of which we have any record. It was a higher order of tithing than was practised by the Jewish nation. The fact that Melchizedek was of a higher order of priests than that of the Levites, that he was a king-priest, made like unto the Son of God, and that it is written, 'And Levi who received tithes paid tithes in Abraham,' places this instance of tithing in the very highest rank. It is indeed definitely connected with Christ in the reference that is made to it in the Epistle to the Hebrews. The Levitical priesthood may be said to have been parenthetical, and so also may it be said of the tithing associated with that priesthood. But Abraham's tithing is distinctly said to be associated with a perpetual priesthood, and therefore it also is to be perpetual. The fact that it is such a high order of tithing, and is so clearly linked with Christ is a good reason why it should have a place in the practice of Christian stewardship."

It is said sometimes that we are living in the dispensation of grace, and therefore we are not under obligation to any such law as tithing. But this tithing was by a man who lived his life on the basis of grace and faith. In the fourth chapter of the Epistle to the Romans, Abraham is held up before us as the great and striking instance in all previous history of how men are saved, not by works of righteousness which they have done, but by grace through faith. If there was nothing incompatible with Abraham's life of faith in the giv-

ing of tithes there can be nothing incompatible with the fact that we are living in the dispensation of grace when we give tithes to Christ. Since tithing was practised in the first instance recorded in the Bible under the principles of grace and faith, surely the proportion is not to be less when the dispensation of grace and faith and love has fully come in. Were it not that we are so bent on keeping our money at any cost we would never offer such a senseless excuse to the Lord for falling short of our duty, as when we say, "We are not living under the law, but under grace."

"Abraham's tithing was free from ceremonialism. With the Jews tithing was a matter of ceremony and ritual. The tendency of all ritual is to mere formalism. Abraham's act was of a more spiritual nature. It was undoubtedly an expression of his gratitude to God for His goodness to him in the victory he had just gained. Our giving is to be spiritual and not a matter of mere form and ceremony. Tithing is to be a spiritual act."

"When Abraham gave a tenth of all to God's representative it was in full recognition of God's ownership of all things. It was at this time that Abraham spoke of God as the possessor of heaven and earth. His tithing was therefore in recognition of God's ownership, and of his stewardship. We have already seen that this is the true basis for tithing."

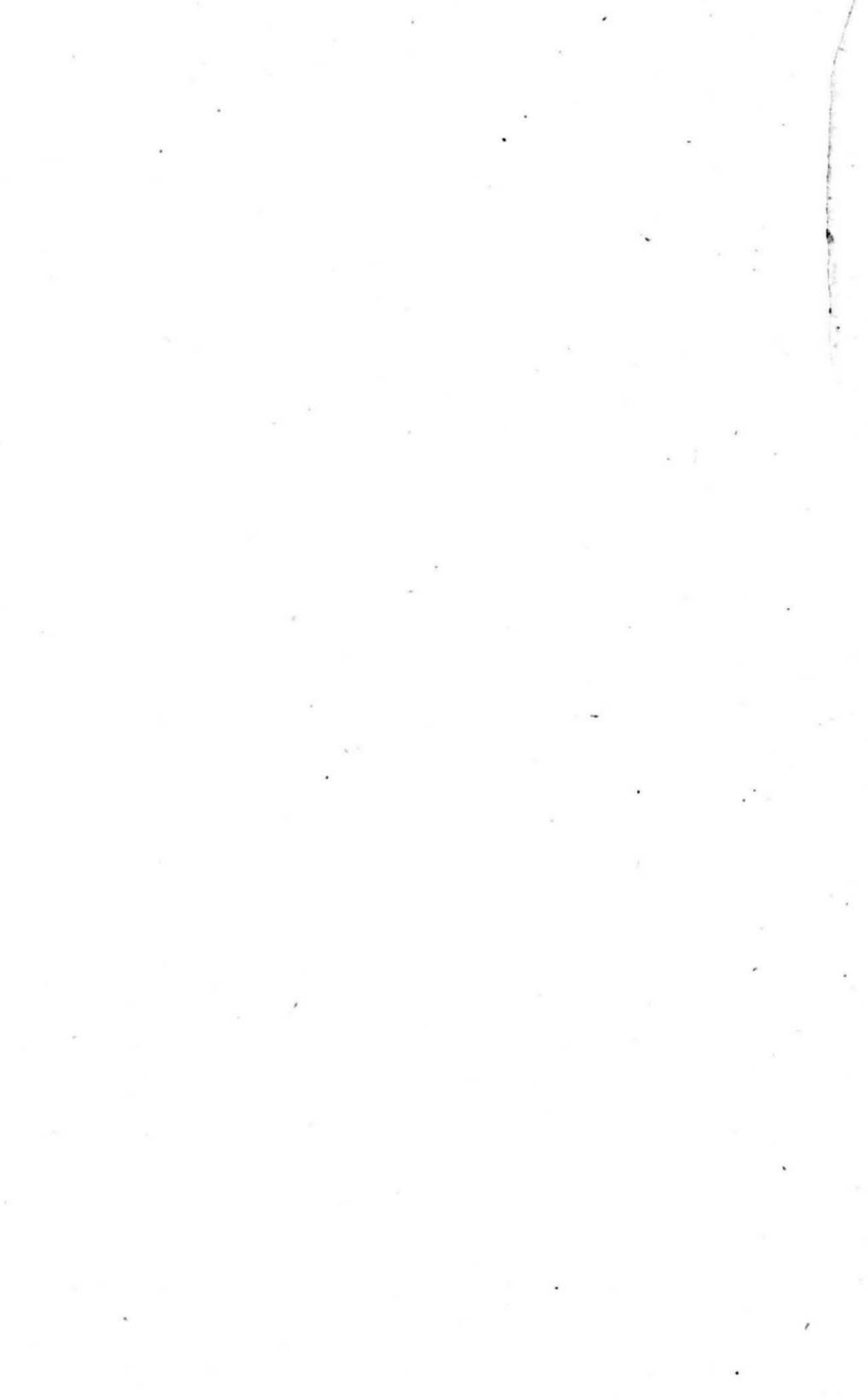
#### *IV. Jacob Makes His Vow to Tithe*

Let us read from Genesis the 28th chapter, verses 20-22.

And Jacob vowed a vow, saying, If God will be with me, and will keep me in the way that I go, and will give me bread to eat, and raiment to put on, so that I come again to my father's house in peace; then shall the LORD be my God: And this stone, which I have set for a pillar, shall be God's house: and of all that thou shalt give me I will surely give the tenth unto thee. (Gen. 28:20-22.)

Here is the story of Abraham's grandson, Jacob, and his tithing vow. Read it and think of the extreme spiritual exaltation of that moment. Think of the ladder, the angels, the vision of God and His promise. No wonder Jacob said, "This is none-other but the house of God, and this is the gate of heaven," and "Of all that thou shalt give me I will surely give the tenth to thee." Was this not a strange vow? How did he come to hit on the tenth? Surely in some way he knew it to be the will of God.

This principle is not only as old as Eden, but universal with the race. Clay tablets found in the ruins of ancient cities show that the nations of the earth to the east as far as Babylon and to the south as far as Egypt were tithing in the days of Abraham. Dr. Adam Clarke says, "Almost all nations of the earth have agreed to give one-tenth to religious use." The learned Grotius says, "From the most ancient ages one-tenth was the portion due to God." While Montacutius says, "Instances are mentioned in history of nations that did not offer sacrifices, but none that did not pay tithes." Herodotus, Xenophon, Pliny, Hesiod, and others bear witness to this claim. Must there not have been some divine origin for the practice?



## CHAPTER III

### **THE LAW OF MOSES AND THE TITHE**

**F**ROM Abraham to Moses there was a period of about five hundred years and it is very significant that in all this time the law of the tithe was not lost. Now there is about to begin a complete new chapter in the history of God's people. Great things have been happening in Egypt. Moses has appeared on the scene. Through great manifestations of God's power Pharaoh has consented to let Israel go. With Moses at their head they start for the land of Canaan where they are to start an entirely new life. A new law is given along with a complete system of worship. There are to be the High Priest, the priest, the singers, etc., etc. A tabernacle is to be erected in which this worship is to be conducted. To support this complicated system of worship large amounts of money will be needed. Where is this money to come from? Naturally it must be contributed by the children of Israel themselves. But how is this money to be collected? What portion is to be contributed by each person for the support of this host of workers in the service of Jehovah? The answer is clear:

And the LORD spake unto Aaron, Thou shalt have no inheritance in their land, neither shalt thou have any part among them: I am thy part and thine inheritance among the children of Israel. And, behold, I have given the children of Levi all the tenth in Israel for an inheritance, for their service which they serve, even the service of the taber-

nacle of the congregation. Neither must the children of Israel henceforth come nigh the tabernacle of the congregation, lest they bear sin, and die. But the Levites shall do the service of the tabernacle of the congregation, and they shall bear their iniquity: it shall be a statute for ever throughout your generations, that among the children of Israel they have no inheritance. But the tithes of the children of Israel, which they offer as an heave offering unto the LORD, I have given to the Levites to inherit: therefore I have said unto them, Among the children of Israel they shall have no inheritance. And the LORD spake unto Moses, saying, Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, even a tenth part of the tithe. And this your heave offering shall be reckoned unto you, as though it were the corn of the threshingfloor, and as the fulness of the winepress, Thus ye also shall offer an heave offering unto the LORD of all your tithes, which ye receive of the children of Israel; and ye shall give thereof the LORD'S heave offering to Aaron the priest. Out of all your gifts ye shall offer every heave offering of the LORD, of all the best thereof, even the hallowed part thereof out of it. Therefore thou shalt say unto them, When ye have heaved the best thereof from it, then it shall be counted unto the Levites as the increase of the threshing floor, and as the increase of the winepress. And ye shall eat it in every place, ye and your households: for it is your reward for your service in the tabernacle of the congregation. And ye shall bear no sin by reason of it, when ye have heaved from it the best of it: neither shall ye pollute the holy things of the children of Israel, lest ye die. (Num. 18:20-32.)

And all the tithe of the land, whether of the seed of the land, or of the fruit of the tree, is the LORD'S: it is holy unto the LORD. And if a man will at all redeem ought of his tithes, he shall add thereto the fifth part thereof. (Leviticus 27:30-31.)

Thus the ancient law of tithing which had been

ordered of God from the beginning of the race, which had been tested, tried, proven sound and adequate for thousands of years, was incorporated into the law of Moses and the entire financial system of the nation based upon it.

This very fact has been a great stumbling block to many, for few pause to realize that the tithe was not invented by Moses for the support of worship in Israel but recognized and incorporated into His law. He simply adopted an ancient law which had as its author God Himself.

Many people object to tithing because it was part of the Mosaic law, this law being abrogated in Christ. Of course we are not under the Mosaic law of the tithe. But this does not mean that a principle that was once true, has been made untrue or less binding because a system of law in which it was incorporated has been abrogated.

Neither are we under the Mosaic law of the Sabbath, this being the only one of the ten commandments that is not reenforced in the New Testament teaching. But the principle of the seventh—that one day in seven is “holy unto the LORD”—was reaffirmed in the practice of Jesus and the apostles and accepted in all the Christian centuries upon apostolic precedent. What about the twin principle of the tenth?

Here a legal question arises. What was abolished when the Mosaic Law was done away in Christ? Did the law of the tithe go with the law of animal sacrifice? The Mosaic Law was a temporary statute and the limits of its expiration were

set, as Paul says in Gal. 3:19, "It was added because of transgression till the seed (Christ) should come."

We have already shown that the law of the tithe was a prior law, a fundamental principle as old as the race. The abolition of the Mosaic Law does not affect it in any way.

To the ancient principle of the tithe which was reaffirmed by Moses for the maintenance of the Temple and the priesthood, was added a second tithe for the maintenance of the national feasts, mentioned above. And every third year there was a third tithe for the poor. Besides the tithes there were twelve kinds of offerings, viz., the Sin offering, Lev. 4:3-35; the Burnt offering, Lev. 1:3-17; the Trespass offering, Lev. 5:6-19; Peace offering, Lev. 3:1-17; Meal, Lev. 2; Wave, Ex. 29:26; Heave, Ex. 29:27-28; Thank, Lev. 7:12; Freewill, Lev. 23:38; Firstfruits, Ex. 13; and offering of Vows, Lev. 27.

"These things that 'were added because of the transgression till the Seed should come,' were 'nailed to the cross.' But the abolition of the Mosaic Law does not affect any law or principle that was in force before Moses.

"The New Testament is not silent on this point. The third chapter of Galatians shows that we pass over Moses to Abraham for the law of Justification by faith. 'The law (of Moses) which came four hundred and thirty years after (Abraham) cannot disannul that it should make the promise of none effect.' The abolition of the Mosaic law does not

affect the prior law of Justification by faith. It only abolished the types and shadows that were fulfilled in Christ, the national institutions and feasts and the tithe that maintained them. Christ abolished no fundamental law. He 'came not to destroy the law but to fulfill it.' He fulfilled the types and shadows but principles are eternal. If we say the tithe is abolished because it is in the Mosaic law we might as well say also that the laws, 'Thou shalt not kill and steal' have been abolished, too, for they also are found in the Mosaic Law. We know that these are not merely Jewish laws, but fundamental principles as old as Eden and universal with the race. The same is true of the law of the tithe. It was reaffirmed (not enacted for the first time) in the Mosaic Law, therefore the abolition of the Law of Moses does not affect the law of the tithe, for the Law of Moses was a temporary statute, expiring by its own limitation, but left the previous law as it found it.

"There was a reason for every change that was made. The reason for changing the 'Holy Day' was to honor the resurrection as the Sabbath memorialized the deliverance of Israel from Egyptian slavery. (Deut. 5:15.) The reason for abolishing the bloody sacrifices was that they were fulfilled in Christ the great Antitype. With the sacrifices went the altar and the white robed priests. The typical passed with the old dispensations. The types and shadows were fulfilled in Christ. Was there any reason why they should remain? They ought to have passed away. Was the tithe typical? If it

was a shadow what is the substance? What did it foreshadow? Was there any reason why it should pass away? There are many reasons why it should remain.

"To say that the principle of the tithe has been abolished in Christ is to say that while in every thing else Christ has enlarged upon Moses, in this respect the Gospel sounds a retreat; that Christianity has lowered the standard of the virtue of liberality; that with greater blessings than the Jew the Christian may, if he feels like it, give less for the sake of the world than the Jew gave for the sake of Palestine; that it is lawful for the Christian to be more selfish than was lawful for the Jew; that the Jew did more under a loveless law than the Christian under the law of love; that cold duty calls forth greater sacrifice under the law than gratitude under the gospel; that Sinai is stronger than Calvary; that the outcome is better when Moses sternly drives than when Christ lovingly draws; and that for the sake of the world with all of its heathenism and sin we had better return to the 'yoke of bondage' of the Old Testament. Such conjecture could not stand in the light of reason if there were no revelation."

## CHAPTER IV

### **HEZEKIAH AND THE TITHE**

**I**SRAEL was a backsliding people. A good king ruled over them and they were all out for God. A wicked king would rule and they would turn to idols and all sorts of false worship.

Such was the case under the idolatrous king Ahaz. He led Israel into the depths of heathenism. God punished Judah for this sin by sending the Syrians to fight against them and it is said in the Scriptures: "For Pekah the son of Remaliah slew in Judah a hundred and twenty thousand in one day, which were all valiant men, because they had forsaken the Lord God of their fathers" (2 Chron. 28:6).

Then Ahaz died and Hezekiah came to the throne. Hezekiah was all out for God and immediately started a great revival in Judah. He restored the ancient worship of Jehovah and re-organized the tithing system among the people. The record is to be found in 2 Chron. the thirty-first chapter. Let us note in particular verses four to twelve.

Moreover he commanded the people that dwelt in Jerusalem to give the portion of the priests and the Levites, that they might be encouraged in the law of the LORD. And as soon as the commandment came abroad, the children of Israel brought in abundance the firstfruits of corn, wine, and oil, and honey, and of all the increase of the field: and the tithe of all things brought they in abundantly. And

concerning the children of Israel and Judah, that dwelt in the cities of Judah, they also brought in the tithe of oxen and sheep, and the tithe of holy things which were consecrated unto the LORD their God, and laid them by heaps. In the third month they began to lay the foundation of the heaps, and finished them in the seventh month. And when Hezekiah and the princes came and saw the heaps, they blessed the LORD, and his people Israel. Then Hezekiah questioned with the priests and the Levites concerning the heaps. And Azariah the chief priest of the house of Zadok answered him, and said, Since the people began to bring the offerings into the house of the LORD, we have had enough to eat, and have left plenty; for the LORD hath blessed his people; and that which is left is this great store. Then Hezekiah commanded to prepare chambers in the house of the LORD; and they prepared them, And brought in the offerings and the tithes and the dedicated things faithfully: over which Cononiah the Levite was ruler, and Shimei his brother was the next. (2 Chronicles 31:4-12.)

It should be observed that when the revival broke upon Judah they immediately began to bring the tithe into God's house. It is always the same. It is generally the most spiritual people who tithe, and the tither that is the most spiritual.

## CHAPTER V

### NEHEMIAH AND THE TITHE

NEHEMIAH was the son of Hachaliah. He is one of the purest and noblest characters portrayed in the Scriptures. He held the high post of cup-bearer to King Artaxerxes. After Ezra's return from Jerusalem matters in that city, which was without walls, seem to have grown bad. The heart of Nehemiah was touched by the woes of his brethren and he asked and obtained permission of the king to repair Jerusalem. He was made governor of Judea. Arriving in Jerusalem he secretly viewed the ruins and, gathering all his forces, rebuilt the walls in the short space of fifty-two days, in the face of the most bitter opposition and threats on the part of the enemies of Judah. Nehemiah made provision for the priests and the temple worship; he reformed the abuses, he repressed the exactions of the nobles; he restored the sanctity of the Sabbath and all this he did receiving no salary as governor of this province."

The record shows that he made a second visit to Jerusalem and when he left to return to the Persian court, there remained as a result of his labors under God a prosperous city with walls and a people enthusiastic for the service of God.

But all this work was not accomplished without difficulties. We are concerned here with the difficulties in the way of spiritual development. Turn-

ing to the ninth chapter of Nehemiah we find the leaders making a solemn covenant with God to worship and follow Him. The first 27 verses of the tenth chapter details those who placed their names and seals on the covenant they had made to follow and worship God. From the 28 verse through the 36 verse the people are observed making special offerings for various purposes, but not only had all offering ceased after Ezra had left Jerusalem and prior to the coming of Nehemiah but the paying of tithe had ceased. So one is not surprised to read of the restoration of the tithe also.

And that we should bring the firstfruits of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil, unto the priests, to the chamber of the house of our God; and the tithes of our ground unto the Levites, that the same Levites might have the tithes in all the cities of our tillage. And the priest the son of Aaron shall be with the Levites, when the Levites take tithes; and the Levite shall bring up the tithe of the tithes unto the house of our God, to the chambers, into the treasure house. For the children of Israel and the children of Levi shall bring the offering of the corn, of the new wine, and the oil, unto the chambers, where are the vessels of the sanctuary, and the priests that minister, and the porters, and the singers; and we will not forsake the house of our God. (Nehemiah 10:37-39.)

And at that time were some appointed over the chambers for the treasures, for the offerings, for the firstfruits, and for the tithes, to gather into them out of the fields of the cities the portions of the law for the priests and Levites: for Judah rejoiced for the priests and for the Levites that waited. And both the singers and the porters kept the ward of their God, and the ward of the purification, according to the commandment of David, and of Solomon his son. For in the days of David and Asaph of old there were chief of

the singers, and songs of praise and thanksgiving unto God. And all Israel in the days of Zerubbabel, and in the days of Nehemiah, gave the portions of the singers and the porters, every day his portion: and they sanctified holy things unto the Levites; and the Levites sanctified them unto the children of Aaron. (Nehemiah 12:44-47.)

The tenth, eleventh and twelfth chapters of Nehemiah indicate a stirring time of true and wonderful revival. But, as is invariably the case, a falling away followed. Nehemiah found it necessary to return to Babylon to attend upon the King. (See Neh. 13:6.) During his absence the arch-enemy of Jerusalem and Nehemiah, Tobiah, had, through the weakness of the high priest Eliashib, secured a place of leadership in Jerusalem. The results were disasterous to the work of God. The worship in the temple went down, for the offerings and tithe ceased, and the priests were forced to flee to their fields to make a living for themselves and their families.

Nehemiah was very displeased over this and acted with speed and decision.

And I came to Jerusalem, and understood of the evil that Eliashib did for Tobiah, in preparing him a chamber in the courts of the house of God. And it grieved me sore: therefore I cast forth all the household stuff of Tobiah out of the chamber. Then I commanded, and they cleansed the chambers: and thither brought I again the vessels of the house of God, with the meat offering and the frankincense. And I perceived that the portions of the Levites had not been given them: for the Levites and the singers, that did the work, were fled every one to his field. Then contended I with the rulers, and said, Why is the house of God forsaken? And I gathered them together, and set them in their place. Then brought all Judah the tithe of the corn and the new wine and

the oil unto the treasuries. And I made treasurers over the treasuries, Shelemiah the priest, and Zadok the scribe, and of the Levites, Pedaiah: and next to them was Hanan the son of Zaccur, the son of Mattaniah: for they were counted faithful, and their office was to distribute unto their brethren. (Nehemiah 13:7-13.)

We should not fail to note that tithe and offerings were inseparable from the spiritual development of the people. The one is bound up with the other. It is a serious mistake to look upon tithe as simply a means of raising the needed funds to finance the church program. The tithe is not only a means leading to financial security for the church but to a greater degree a means to the spiritual growth of the church.

The selections which we quoted above from Nehemiah serve to point out, among other things, how deep the tithing idea was rooted in the spiritual warp and fiber of Israel and how close it was connected with the success or failure of Israel's worship. Is tithing any less essential to the successful conduct of the church today? Absolutely not!

## CHAPTER VI

### *MALACHI AND THE TITHE*

**M**ALACHI prophesied after the restoration and at the time when Judah was a Persian province. The walls of Jerusalem had been rebuilt by Nehemiah and the temple restored with its regular services by Ezra. The evils spoken of in this book are the same which gradually grew up in Jerusalem and are mentioned in Ezra, chapter 9 and 10, and Nehemiah 13. Malachi gave us his prophecy only about 60 years after Nehemiah.

The occasion which called forth the prophecy was the discontent which arose from the disappointment of the people's expectation at once to realize a glorious Messianic kingdom. Bad harvests had increased the disappointment. The first enthusiasm had worn away and faith had begun to sink into skepticism. The people neglected Jehovah's service and the priests allowed the neglect. Grave social evils made their appearance. God's moral government was questioned and the issue was raised: does it pay to serve God? What is the use to pay tithe?

Then God speaks through the prophet these words:

Will a man rob God? Yet ye have robbed me. But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation. Bring ye all the tithes into the storehouse, that there may be meat in mine house, and

prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground: neither shall your vine cast her fruit before the time in the field, saith the LORD of hosts. And all nations shall call you blessed: for ye shall be a delightsome land, saith the LORD of hosts. (Malachi 3:8-12.)

Here it is the old story over again, the spiritual life runs low and one of the direct results is that a spirit of covetousness possesses the people and they soon cease to "Render unto God the things that are God's." The tithe is no longer paid and offerings cease.

Because these His people refuse to pay tithe God brands them as robbers, robbers of the Almighty God! He also attributes their troubles, difficulties, their sufferings, the curse upon their possessions as a direct result of their failure to pay their tithe to God.

I have often thought of this when we are suffering with drought, insects devouring our crops, misfortune in business, sickness and other disasters. Is it not often the case that God's curse is upon us and we are suffering because we are robbers, robbers even of Almighty God?

But God has attached a promise to this curse. He said to Israel and He saith to us:

Bring ye all the tithes into the storehouse that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer

for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the LORD of hosts. And all nations shall call you blessed: for ye shall be a delightsome land, saith the LORD of hosts. (Malachi 3:10-12.)

Here both spiritual and temporal blessings are promised to those who bring in their tithe and honor God with the firstfruits of all their possessions. To this is added an enviable place among the peoples of the earth.

And all nations shall call you blessed: for ye shall be a delightsome land, saith the LORD of hosts. (Mal. 3:12.)

Thus the Old Testament opens with God setting aside a definite portion for Himself.

And the LORD God commanded the man, saying, Of every tree of the garden thou mayest freely eat: But of the tree of the knowledge of good and evil, thou shalt not eat of it: for in the day that thou eatest thereof thou shalt surely die. (Gen. 2:16-17.)

And closes with:

Bring ye all the tithes into the storehouse. (Mal. 3:10.)

But the doctrine of the tithe is not confined entirely to the Old Testament. The New Testament is also luminous with references to, and suggestions of, the tithe. Therefore in the following chapter we wish to continue our discussion by tracing this subject through those sacred pages.



## CHAPTER VII

### **JESUS AND THE TITHE**

**S**INCE undertaking the task of writing this book, there has come to my desk a tract written by John G. Alber, dealing with the subject of this chapter, and I am passing on to you some of the things he has set down.

- It is a great surprise to many people to learn that Jesus had much to say on the subject of money or property.

Ministers today are often criticized for mentioning money in the pulpit. Yet this was the theme, or in some way entered into the majority of the sermons and addresses of Jesus.

It is asserted that one verse of every six in Matthew, Mark, and Luke is on this subject. Sixteen of Jesus' thirty-eight parables deal with the right or wrong use of money.

That we may properly understand Jesus' attitude toward the principle of the tithe, let us first study His attitude toward the twin principle of the seventh.

Did Jesus keep the Sabbath? He lived under the law of the Sabbath, and of course He kept it. True, He did not keep it according to the Pharisaical interpretations. Therefore on several occasions they accused Him of not keeping the law.

He answering said, "Why do ye also transgress the commandment of God because of your tradi-

tion?" In Matt. 23 He said, "The scribes and Pharisees sit in Moses' seat; . . . . they bind heavy burdens and grievous to be borne, and lay them on men's shoulders."

Jesus respected and kept God's ancient laws. Upon each Sabbath He went into the Synagogue "as His custom was." Jesus stood for the principle that one day in seven was "holy unto the Lord" in a special sense. He also kept the law of the tithe, for Jehovah had said, "The tithe is the Lord's."

After His resurrection the Sabbath Day was superceded by the Lord's Day, or First Day of the week, as a Christian institution. It celebrated a new event, the resurrection of Jesus, the cardinal fact of the Gospel. On this day Jesus made His appearances to the disciples. The Day of Pentecost came on the First Day of the week. On this day the church was established, and the Holy Spirit was given. "On the first day of the week," the disciples came together for the breaking of bread and for prayer. (Acts 20:7.) Paul commanded the churches at Corinth and Galatia to bring together their offerings on the first day of the week. (1 Cor. 16:2.) The First Day of the week was the day observed by the Christians of the early centuries. Thus it passed into secular history with a thousand witnesses bearing testimony to this claim. We have no command of Jesus or the Apostles to keep the day, yet we feel that this apostolic precedent is sufficient.

Why then should we hesitate when we come to

the question of the tithe? Jesus gave it a three-fold endorsement.

1. The endorsement of His rearing. Jesus was a Jew. He was reared in the home of His mother, Mary, and Joseph, His foster father. What kind of a home was this? What was the training of His early years? We know what kind of a woman Mary was. The angel said, "Thou hast found favor with God." Matthew bears testimony that Joseph was a righteous man. In the Jewish conception that meant a man who kept the law. Joseph did keep the law. (Luke 2:21-24, 39-41.) Can you think other of Joseph than that he also kept the law of the tithe and taught it to his household as was required by the law? Jesus was reared in that atmosphere and He was obedient to His parents. (Luke 2:51.)

2. The endorsement of His practice. Until He was thirty years of age we understand that He worked in the carpenter shop. If He worked He must have had an income, especially during the years between 20 and 30. If He had an income He tithed it. I cannot think of Jesus living in open disobedience to one of the laws of His Father, which had been in force since the foundation of the world. Can you?

If we say that it was not necessary for Him to tithe because He gave Himself upon the cross, we might as well argue that He was not baptized because it was not necessary. But He was baptized. Even He, the spotless Lamb, in whose sunlit character there was no flaw, came to the waters of the

Jordan, saying, "suffer it now: for thus it becometh us to fulfill all righteousness." I venture to say that that same Jesus paid the financial requirements of the law. Can you imagine Him trying to evade them on any pretext?

But we are not left to guess at the matter. Matthew 17:24-27 settles the question: "They that received the halfshekel came to Peter, and said, 'doth not your teacher pay the half-shekel?' He saith, 'yea'." Notice he did not say "I think so," or "I suppose so," but "Yea." This was the annual tax for the upkeep of the temple, imposed by the law of Moses on every male Jew over 20 years of age. Jesus would not have had to pay this because He was the Son. See Matt. 17:25-27. He paid it as a matter of expediency. This was the rule of His life. This is why He was baptized. He paid it, lest He "cause them to stumble." Would this same reason not hold good for His paying the tithe?

If He had not paid this requirement of the law, how the Pharisees would have used it against Him. They who accused Him of breaking the Sabbath, would have said, "O you, who claim to be the Son of God, but will not keep the law of God. O you, are you greater than our father Abraham, who paid the tithe to the priest of God most high? Are you greater than our father Jacob, who made the tithing vow when on the way to Haran?" How they who tithed mint, anise, and cummin would have made over it! Many times they accuse Him of not keeping the Sabbath. Did you ever read

anywhere of their accusing Him of not paying the tithe? Is this not one of the strongest proofs that He paid it? But a stronger proof is that He taught men this they "ought to do." Therefore He Himself did it. He not only preached but He practiced what He preached.

3. The endorsement of His teaching. Jesus endorsed tithing on at least two occasions. Six months before the last Passover He dined at the house of a Pharisee. (Luke 11:42.) Here He said "Woe unto you Pharisees for ye tithe mint and rue and every herb, and pass over justice and the love of God: but these ought ye to have done and not to leave the other undone."

Almost six months later or five days before Jesus' last Passover, He again addressed the Pharisees. This time it was in the temple. "Ye tithe mint, anise and cummin and have left undone the weightier matters of the law, justice and mercy and faith, but these ye ought to have done and not left the other undone." Thus twice Jesus emphatically said, "ye ought to tithe but not to leave the other things undone."

As Rev. B. B. Bosworth has put it in his tract, "The Law of the Tenth": "In other words, Christ said to the Pharisees, 'You carry your respect for the ancient law of the tenth so far that you even tithe mint and rue and every little herb. But I do not censure you for that; you cannot be too strict or too careful in paying such debts to God. These ought ye to have done. What I do reproach you for is that you content yourselves with this

and omit the equally important matters of justice and real love to God. You ought not to leave these undone'." Christ commended tithing, and we should be slow to disregard what He commanded.

If it is objected that this was said to a Pharisee and not to a Christian, then we reply that the Golden Rule, also the law, "Thou shalt love the Lord with all thy heart," has no application to us. Nearly all the teaching of Jesus was given to Jews.

Above are two unmistakable endorsements of Jesus of the tithe. How many do we want, to know it to be His will? The Golden Rule is given but twice.

In Matthew 22, we read how the Pharisees took counsel, how they might entangle Him in His talk. Therefore they asked, "Is it lawful to give tribute unto Caesar? But Jesus perceived their wickedness and said, Why make ye trial of me, ye hypocrites? Show me the tribute money . . . Whose is the image and superscription? They say unto Him, Caesar's. Then—render therefore unto Caesar the things that are Caesar's and unto God the things that are God's."

There is a tribute to be paid to the Government according to civil law. Jesus said, "Pay it." There is a tribute to be paid to God, viz., the tithe, Jesus said "Pay it," for "the tithe is the Lord's." Jesus used this occasion to emphasize the fact that it is as necessary to pay the tithe to God as the tax to Caesar.

Jesus differed from Moses on many subjects, in that He enlarged and went deeper. (Matt. 5:17-

19, 21-22, 27-28, 38-39, 43-44.) When He came to the subject of the tithe did He go forward or backward?

Jesus not only endorsed the tithe but He went beyond it. To the rich young ruler He said, "Sell all . . . and give."

Jesus went beyond the tithe in His endorsement of the widow. (Mark 12:41-44.) "And Jesus sat over against the treasury and beheld how the people cast money into the treasury; and many that were rich cast in much. And there came a certain poor widow and she threw in two mites. And He called unto Him His disciples and said, Verily I say unto you, that this poor widow has cast more in than they all. For they did cast in of their abundance; but she of her want did cast in all that she had, even all her living."

Those who cast in much of their abundance did not get any special praise from the Master, because they were just paying their debts. A man deserves no special credit for that, "For these ought ye to have done."

The tithe is a debt: it is what we owe. Often we should give more. The tithe is the minimum. Every case of giving mentioned in the New Testament is mentioned because it went beyond the tithe.

The widow put in more than the tithe. She gave all. Jesus does not note how much we cast in but *what proportion*. He still sits over against the treasury and takes note of the proportion we give.

How can we please Him if we pay in smaller proportion than was required of the Jew.



## CHAPTER VIII

### *THE APOSTLES AND THE TITHE*

ONE cannot read the first chapters of the Acts of the Apostles without realizing that they not only paid the tithe but went far beyond that in their liberality. In Acts 4:32-37 we read:

And the multitude of them that believed were of one heart and of one soul: neither said any of them that ought of the things which he possessed was his own; but they had all things common. And with great power gave the apostles witness of the resurrection of the Lord Jesus: and great grace was upon them all. Neither was there any among them that lacked: for as many as were possessors of lands or houses sold them, and brought the prices of the things that were sold, And laid them down at the apostles' feet; and distribution was made unto every man according as he had need. And Joses, who by the apostles was surnamed Barnabas, (which is, being interpreted, The son of consolation,) a Levite, and of the country of Cyprus, Having land, sold it, and brought the money, and laid it at the apostles' feet. (Acts 4:32-37.)

Again we read, in Acts 6, how a provision was made for the poor Christians in the time of their want and sufferings. In many places in the Acts and in Paul's epistles we observe he and others taking up special funds for the poor Christians and those who suffered from famine, etc. It is clear as can be from all these passages that these early Christians and Apostles went far beyond the tithe in their contributions.

The reason why there is not more in the New

Testament about tithing is that it was not necessary. The Old Testament was the Bible of the early Christians. In it the instructions on tithing are abundant. The writers of the New Testament were Jews. Every one of them paid the tithe. Every member of the Apostolic Church understood this requirement of the law. They were zealous for the law. The tendency was to bring over from Judaism more than was required. The apostle Paul gave his life to save the Church from certain Jewish institutions that were fulfilled in Christ. Think you that under these conditions, these men who were zealous for God, under the fullness of the blessings of Christianity, would give less or teach men to give less for the substance than they had given for the shadow? It is expressly stated that they gave more. With a world conquest before them, would it have been on the part of wisdom to abolish the tithe? Since tithing had been taught for thousands of years and had become firmly fixed as a habit and principle of the race, is it not out of reason to think of God abolishing it now?

As the Jews of the early church were used to the practice of the tithe so were the Gentiles of the heathen world. Dydimus of Alexandria says, 'It was a Grecian custom to pay the tithes to the gods.' Herodotus and Xenophon give the same testimony. The Greeks called Apollo "the tenth bearer." Diororus Siculus, of the first century B. C. says, "The Phoenicians and the Carthagagenians send a tenth each year to Hercules at Tyre." The

Romans called the tenth "The Herculean portion." Lucullus, a rich Roman consul and general, paid a tithe of all to the gods. Dionysius, a Greek historian in the days of Christ, says the same of the Pelagi. Pliny, a Roman author in the days of the apostle, says, "The Ethopians give a tenth to their gods before they buy or sell anything." The testimony is overwhelming. Jews and Gentiles alike were already well informed on this subject. The apostles wrote on subjects that needed attention—like "Justification by faith," "The holier life," etc. Therefore any mention of the tithe would be incidental.

"If the New Testament were silent on the tithe, which it is not, it would still be the natural system for the Apostolic Church. It is a well established principle of the law, that if a law is in force, and the conditions that called it forth still exist, it remains in force until repealed. The laws of circumcision and animal sacrifice and others are plainly repealed in the New Testament. Where is there a text that in any way weakens the tithe? The New Testament does not abrogate it. It rather enlarges upon it as the minimum of a Christian's obligation to the kingdom of Christ. Many should give two, three or five tenths or more.

"I wish the New Testament had more to say about the tithe. I wish it had more to say about God, the Lord's Day, the future world, the soul's destiny, the Lord's Supper. Outside of the gospels and First Corinthians there is hardly a mention of the latter. The tithe is commended in the

sermons of Jesus, in Corinthians and in Hebrews. The 'Ye ought' of Jesus should be sufficient for us. What He commands is our command."

Fortunately enough the tithe is not without the apostolic sanction.

### **THE APOSTLE PAUL AND TITHE**

#### **1. The Apostolic Sanction for Proportionate Giving, 1 Cor. 16:2.**

Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come. (1 Cor. 16:2.)

We do not claim that this establishes the tithe. It only shows that the divine principle is to give in proportion to our income. This is exactly the principle of the tithe. If we believe in proportionate giving, then what proportion?

#### **2. The Proportion Named.**

In the ninth chapter of First Corinthians we have Paul's method of financing the Kingdom. Here Paul justifies his right to receive pay for preaching. "Have we no right to eat and drink?" (v. 4.) "What soldier ever served at his own expense?" (v. 7.) "Who planteth a vineyard and eateth not the fruit thereof?" (v. 7.) "Who feedeth a flock and eateth not the milk of the flock?" (v. 7.) Paul now uses the Mosaic Law to justify this right. "Thou shalt not muzzle the ox when he treadeth out the corn." Even the ox is to get his living from his work. "But this is not written for the ox's benefit," says Paul, "but for ours." (v. 8-10.) "If you are a tiller of the soil do you not plow and thresh in the

hope of partaking?" (v. 10.) 'If we sowed to you spiritual things, is it a great matter if we shall reap your carnal things?" (v. 11.) "*Know ye not that they that minister about sacred things of the temple and they that wait upon the altar have their portion with the altar?*" (v. 13.) "*Even so, did the Lord ordain that they that proclaim the gospel should live by the gospel.*" Note the "even so."

This reference is to the eighteenth chapter of Numbers, which is the Mosaic Law of tithes and offerings for support of the priests and Levites, in the temple service, who were supported by the tithe.

Then note this also, "*Even so, did the Lord ordain that they that proclaim the gospel should live by the gospel.*" (v. 14.) As God ordained in the Old Testament that those who ministered about sacred things should be supported by the tithes and offerings. "*Even so* (in exactly the same manner) it is ordained of the Lord, (Christ) that they should be supported who preach the gospel." This is Paul's very clear and unmistakable argument why the ministry of the Christian Church should be supported by the *tithe*.

That this was Paul's meaning was the understanding of the Church Fathers.

Jerome, A. D. 345-420, wrote to Nepotian, "If any one shall not do this (pay his tithe) he is convicted of defrauding and cheating God."

In the Apostolic Constitution, A. D. 300, we read, "Of the first fruits and tithes and after what manner the Bishop is himself to partake of them

and distribute them to others. Let him use these tenths and first fruits, which are given according to the command of God, as a man of God. So also let him dispense in a right manner the free will offerings, which are brought in on account of the poor. . . . *The Levites who attended upon the tabernacle partook of those things which were offered to God by all the people. . . . You therefore, O bishops, are priests and Levites, ministering to the church . . . . For those who attend upon the church ought to be maintained by the church. . . .* Now you ought to know that although the Lord has delivered you from the additional bonds and does not permit you to sacrifice irrational creatures for sin-offerings, etc., yet He has nowhere freed you from those oblations which you owe to the priests, nor from doing good to the poor."

Clement was born the year Jesus was baptized. Paul mentions him in Phil. 4:3. He wrote a letter to the Corinthians somewhere between 68 and 97 A. D. In this letter he says, "It behooves us to do all things which the Lord has commanded us to do at stated times. He has enjoined offerings, not to be performed thoughtlessly or irregularly. Those therefore that present their offerings at the appointed time are accepted and blessed." He then speaks of the services of the high priest and Levites, *who were supported by the tithe* and adds, "The layman is bound by the law that pertains to laymen." Clement evidently understood that the ministry of the church was to be supported in the same way as the ministry of the temple.

In the seventh chapter of Hebrews, the divinely inspired writer is arguing for the superiority of the Priesthood of Christ to the Priesthood of Aaron, for "He (Jesus) is a priest forever after the order of Melchizedek." (Heb. 6:20.)

The writer shows that Melchizedek was superior to Abraham, the patriarch, for Abraham paid tithes to Melchizedek and received a blessing from him. "Without any dispute the less is blessed of the better." (v. 4-7.)

But Abraham was superior to the sons of Levi, who also received tithes for "they came out of the loins of Abraham." (v. 5.)

If Levi was inferior to Abraham, and Abraham inferior to Melchizedek, then it is plain that the Levites, "men who die," (v. 8) are inferior to Melchizedek. (v. 3.)

Now Christ was a "priest forever after the order of Melchizedek." Therefore, He was superior to the order of Aaron, "men who die," for "it is witnessed of Him that He is a priest forever." (v. 17.)

Verse 8: "*And here men that die (Levites) receive tithes; but there He (Jesus) receiveth them, of whom it is witnessed that he liveth.*"

The argument of this chapter takes it for granted that Christ receives tithes from His people.

The conclusion to the whole matter is, if Christ does not receive the tithe, He is not only inferior to Melchizedek, but also to the Levites, "men who die," for they receive tithes. If Christ does not receive the tithe then this becomes an irrefutable argument against the superiority of Christ. There-

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is no other conclusion, than as Abraham paid tithes to Melchizedek, and the people to the Levites, so the Christian cannot do less if he would honor the Greater King of Righteousness.

We therefore, conclude that in the Christian Scriptures there is a basis for the tithe as a minimum of a Christian's obligation to the Kingdom of Christ.

## CHAPTER IX

### **HISTORY AND THE TITHE**

**T**HE first specific mention of tithe in the Bible is to be found in Genesis 14:20, when Abraham paid tithe to Melchizedek. Where did Abraham get the idea of tithing?

"In the beginning God." And God made man in His own image. Man, falling into sin, did not entirely lose the image of God. Implanted in him was the spirit of worship. No nation has ever been found where this spirit did not exist.

All along the track of history, altars, offerings and worship are found.

With this trinity of God-given gifts, goes the practice of tithe-paying. The universal custom prevailing to build altars, to make offerings and to worship, is admitted to be the strongest sort of evidence that these customs came down from Eden. If we find that tithing appears along with these other customs, why is it that any one should not recognize it too, of the most ancient origin? Is not the conclusion irresistible?

If altars, offerings and worship came with Abraham out of Babylonia, where did he get his idea of tithing? From the same source, of course, and all came to the heathen from the original pure fountain.

One hundred and fifty-three years after Abraham paid tithe to Melchizedek we find his grand-

son Jacob making a vow at Bethel, recognizing the tithe as belonging to God. (Genesis 28:22-23.)

Four hundred and twelve years after Abraham's paying tithes when Moses organized the Jewish people into a nation, the tithe by divine direction was written into the law.

However, tithe did not begin with Abraham. Dydimus of Alexandria, says, "It is a Grecian custom to pay the tithes to the gods." Heroditus and Xenophon give the same testimony. The Greeks called Apollos "the tenth bearer." Diordorus Siculus, of the first century B. C. says, "The Phoenicians and the Carthageneans send a tenth each year to Hercules at Tyre." The Romans called the tenth "The Herculean portion." Lucullus, a rich Roman consul and general, paid a tithe of all to the gods. Dionysius, a Greek historian in the days of Christ, says the same of the Pelagi. Pliny, a Roman author in the days of the apostles, says, "The Ethiopians give a tenth to their gods before they buy or sell anything."

"Clement, Justin Martyr, Irenaeus, Tertullian, Cyprian, Jerome, Ambrose, Augustine, Chrysostom, Cassian, Herodotus, Diodorus Siculus, Xenophon and many other writers of the early centuries of the Christian era testify that tithing was known and practiced by ancient people other than the Jews down through the apostolic age and the early centuries following. Tithing was a common practice of both the Jews and the early Christians. How are we to account for the knowledge of ancient people of this law?"

I believe it is clear enough how all ancient nations understood and practiced tithing. As has been pointed out already, there is no doubt that tithing had its origin in the garden of Eden along with the Sabbath, with altars, worship, etc. It is entirely reasonable to believe that up to the time of the building of the tower of Babel and the confusion of tongues, (Gen. 11th chapter) all peoples understood this law and practiced it. That would not have been difficult for up to that time only three persons reached back to the Garden of Eden, namely, Noah, Enoch and Adam so that it was a simple matter to hand down this law from Adam to Enoch and from Enoch to Noah, and from Noah to his children; thus to the tower of Babel.

When the Lord came down and confused their language, thus dividing the race into groups which became the foundations of nations, these groups would each transfer by word of mouth and by daily practice this law to their descendants, thus perpetuating the custom.

When these nations forgot God and turned to idols they continued to tithe, transferring the tithe to the support of heathen systems of religion. This accounts for the fact that in every ancient nation we find the custom of tithing well established and universal. Mr. Adam Clarke says, "Almost all nations of the earth have agreed to give one tenth to religious use." The learned Grotins says: "There is no difficulty in finding ancient nations that did not observe the law of sacrifice but not so with regard to the tithe."

So we have undeniable evidence that, from the Garden of Eden to Christ and His apostles, tithing was an established fact, practiced by both Jews and heathen. It is now our desire to trace tithing down through the Apostolic and post-apostolic periods and to do so we must try to discover what the Church Fathers had to say about tithing.

### *Clement*

He was born the year Jesus was baptized. Paul mentions him in Phil. 4:3. He wrote a letter to the Corinthians somewhere between 68 and 97 A. D. In this letter he says, "It behooves us to do all things which the Lord has commanded us to do at stated times. He has enjoined offerings, not to be performed thoughtlessly or irregularly. Those therefore that present their offerings at the appointed time are accepted and blessed." He then speaks of the services of the high priest and Levites, who were supported by the tithe and adds, "The layman is bound by the laws that pertain to laymen." Clement evidently understood that the ministry of the church was to be supported in the same way as the ministry of the temple.

### *An Ancient Record*

The document known as "The Teaching of the Apostles," dates back to 120 A. D. Here we read, "But every true prophet that is willing to abide among you is worthy of his support. So also a true teacher. . . . ***Every first fruit,*** therefore, of the products of the wine press and threshing floor, etc., etc., thou shalt take and give to the

prophets for they are your high priests. But if ye have not a prophet, give to the poor."

*Clement of Alexandria*

A century later Clement of Alexandria made the same argument. "The tithes of the fruits and of the flocks taught piety toward the deity. For it was from these and from the first fruits that the priests were maintained. We now therefore understand that we are instructed in piety, and in liberality, and in justice, and in humanity, by the law."

*Justin Martyr*

Justin Martyr who lived A. D. 110-165 shows how the church in his day was continuing the apostolic communism, and like the church in Jerusalem, whose gifts far exceeded the tithe, and sufficient to care for all.

*Irenaeus*

Irenaeus who lived A. D. 120-202 says, "The precepts of the perfect life are the same in each Testament. . . . The Lord did not abrogate the natural precepts of the law, which also those who are justified by faith, did observe previous to the giving of the law, but He extended them. Instead of 'Thou shalt not commit adultery?' He forbid even concupiscence; instead of 'Thou shalt not kill,' He prohibited anger; instead of tithes, to share all with the poor. Now all these were not doing away with the law but extending it. Sacrifices there among the people (the Jews); sacrifices there are too in the Church; but the species alone have been

changed, inasmuch as the offering is now made, not by slaves, but by freemen."

### *Tertullian and Origen*

We must pass the testimony of Tertullian A. D. 145-220, also of Origen, A. D. 185-254. Only this, he says, "We offer **first fruits** to Him whom we send our prayers." He then asks a question worthy of our consideration, "**How can our righteousness exceed that of the scribes and Pharisees, who pay tithes and first fruits, if we do none of these things?**"

### *Cyprian*

Cyprian, A. D. 200-258, chides those who do not pay the tithe. "They used to give for sale houses and estates that they might have treasures in heaven. **Now we do not even give the tithe,** and while our Lord bids us sell we buy and add to our store. Thus has the strength of believers grown weak."

### *The Apostolic Constitution*

In the Apostolic Constitution, A. D. 300, we read, "**Of the first fruits and tithes** and after what manner the Bishop is himself to partake of them and distribute them to others. Let him use these tenths and first fruits, which are given according to the command of God, as a man of God. So also let him dispense in a right manner the free will offerings, which are brought in on account of the fear. . . . The Levites who attended upon the tabernacle partook of those things which were offered to God by all the people. . . . You there-

fore, O bishops, are priests and Levites, ministering to the church. . . . For those who attend upon the church ought to be maintained by the church. . . . Now you ought to know that although the Lord has delivered you from the additional bonds and does not permit you to sacrifice irrational creatures for sin-offerings, etc., yet He has nowhere freed you from those oblations which you owe to the priests, nor from doing good to the poor."

*Augustine*

Augustine, A. D. 354-430, "Our ancestors used to abound in wealth of every kind for this very reason that they used to *give tithes* and pay the tax to Caesar. Now on the contrary because devotion to God has ceased the drain of the treasury has increased. *We have been unwilling to share the tithes with God, now the whole is taken away.* The scribes and Pharisees give tithes for whom Christ had not yet shed His blood. . . . I can not keep back what He who died for us said while He was alive, 'Except your righteousness shall exceed the righteousness of the scribes and Pharisees ye shall in no case enter into the Kingdom of Heaven.' *They gave a tenth. How is it with you?* Ask yourselves. Consider what you spend on mercy, what you reserve for luxury." Can you imagine anything more up to date than this?

*Chrysostom*

Chrysostom, A. D. 347-407, "*They gave tithes and tithes upon tithes for orphans and widows and*

*strangers,* Whereas some one was saying to me in astonishment at another, Why such a one gives tithes? What a load of disgrace does this expression imply since what was not a matter of wonder with the Jews has come to be so in the case of the Christians? *If there was danger then in omitting tithes, think how great it must be now. . . . If he who is giving the half achieves no great thing, he who does not bestow so much as a tenth, of what shall he be worthy?" With reason He said, "There are few that be saved."*

### *Cassian*

Cassian of the fifth century emphasizes the same thought, "Even if those who faithfully offer tithes and are obedient to the more ancient precepts of the Lord, cannot yet climb the heights of the gospel, you can see very clearly how far short of it those fall who do not even do this."

### *The Councils of the Church*

As the Church Fathers speak with one voice on this subject so have the councils of the church. The Council of Macon passed the following decree, A. D. 585: ". . . The divine laws also taking care of the ministers of the church that they might have their *hereditary portion, have commanded all people to pay the tithe, that the clergy being hindered by no sort of employment, may be at leisure for the spiritual duty of their ministry. Which laws the whole body of Christians for a long time kept inviolate*, but now by degrees, almost all of them have

shown themselves prevaricators of those laws, since they neglect to fulfill the things which have been divinely ordained." *Ten* other councils of the church, up until A. D. 790, have ordered all Christians to tithe, viz., the councils of Ancyra, Gangra, Orleans, Metz, Tours, Neville, Rouen, Nantes, Toledo and Fimli. Tithing was well established in the time of Charlemagne, and made imperative by the legatine councils in England.

Thus we see what unanimity of opinion there was among the ancient fathers of the Christian Church. Their testimony is valuable in establishing the practice of the earliest Christian centuries. For this practice there must have been apostolic endorsement and apostolic precedent.



## CHAPTER X

### **THE JEWS AND THEIR SPECIAL TITHES**

**I**N THE preceding pages we have spoken of the Law of the Tithe, or The Holy Tithe, the tithe which had its origin in the beginning of the race and is as old as mankind, the tithe that has never been and never will be abrogated. But in order to clear up confusion, that we have observed everywhere among church people where we have given talks on tithes, we must now refer to two other tithe.

The Jews were compelled to pay three tithe, first The Holy Tithe, which we have been dealing with in the preceding chapters and which is obligatory on the entire human race of all time. Second, The National Tithe which was to be laid aside for their own use to defray expenses incurred consequent on their journey to Jerusalem and their food and offerings while there at the time of the three great annual feasts held there. Third, The Triennial Tithe, collected every third year, and which was to be used for the poor, the widows, the strangers and for the Levites.

#### *The National Tithe*

We have fully covered the ground of the first tithe, namely, The Holy Tithe. Let us, then, take up the study of the second, The National Tithe. The following constitutes the Scriptural record.

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But unto the place which the LORD your God shall choose out of all your tribes to put his name there, even unto his habitation shall ye seek, and thither thou shalt come: And thither ye shall bring your burnt offerings, and your sacrifices, and your tithes, and heave offerings of your hand, and your vows, and your freewill offerings, and the firstlings of your herds and of your flocks: And there ye shall eat before the LORD your God, and ye shall rejoice in all that ye put your hand unto, ye and your households, wherein the LORD thy God hath blessed thee. (Deut. 12: 5-7.)

Thou mayest not eat within thy gates the tithe of thy corn, or of thy wine, or of thy oil, or thy firstlings of thy herd, or flock, nor any of thy vows which thou vowest, nor thy free-will offerings, or heave offering of thy hand: But thou must eat them before the LORD thy God in the place which the LORD thy God shall choose, thou and thy son, and thy daughter, and thy manservant, and thy maidservant, and the Levite that is within thy gates; and thou shalt rejoice before the LORD thy God, in all that thou puttest thine hands unto. (Deut. 12:17, 18.)

And thou shalt eat before the LORD thy God, in the place which he shall choose to place his name there, the tithe of thy corn, of thy wine, and of thine oil, and the firstlings of thy herds and of thy flocks; that thou mayest learn to fear the LORD thy God always. And if the way be too long for thee, so that thou art not able to carry it; or if the place be too far from thee, which the LORD thy God shall choose to set his name there, when the LORD thy God hath blessed thee: Then shalt thou turn it into money, and bind up the money in thine hand; thou shalt go unto the place which the LORD thy God shall choose; And thou shalt bestow that money for whatsoever thy soul lusteth after, for oxen, or for sheep, or for wine, or for strong drink, or for whatsoever thy soul desireth; and thou shalt eat there before the LORD thy God, and thou shalt rejoice, thou, and thine household. (Deut. 14:23-26.)

This National Tithe had nothing directly to do with the regular tithe, or Holy Tithe. The National Tithe could be eaten by the tither, his family and friends but only at one of the great feasts at Jerusalem. If the distance from his home to Jerusalem was far, too far to transport his tithe in bulk, he could sell them and take the money to Jerusalem and there buy whatever he required. The Jews had to use Jewish money in meeting the requirements of the law, according to the ruling of the Pharisees, and that was why there were money changers in the temple. These money changers changed two dollars Roman money, the legal tender of the day, for one dollar Jewish money. There were a bunch of grafters so Jesus drove them out, cowering beneath His vigorous lash.

This National Tithe having been superimposed upon the Jewish nation by Moses for reasons particularly connected with the peculiar worship of the Jews. When Jesus came and fulfilled the law and ceremonies and sacrifices connected with it, they ceased and this National Tithe, of course, ceased and is not now binding on God's people.

#### *The Triennial Tithe*

This is the third tithe the Jew was required to pay. The record of this tithe is given in Deuteronomy 14:28-29.

At the end of three years thou shalt bring forth all the tithe of thine increase the same year, and thou shalt lay it up within thy gates: And the Levite, because he hath no part nor inheritance with thee, and the stranger, and the fatherless, and the widow, which are within thy gates, shall

come, and shall eat and be satisfied: that the LORD thy God may bless thee in all the work of thine hand which thou doest.

When thou hast made an end of tithing all the tithes of thine increase the third year which is the year of tithing, and hast given it unto the Levite, the stranger, the fatherless and the widow that they may eat within thy gates, and be filled; Then thou shalt say before the LORD thy God, I have brought away the hallowed things out of mine house, and also have given them unto the Levite, and unto the stranger, to the fatherless, and to the widow, according to all thy commandments which thou hast commanded me: I have not transgressed thy commandments, neither have I forgotten them: I have not eaten thereof in my mourning, neither have I taken away ought thereof for any unclean use, nor given ought thereof for the dead: but I have hearkened to the voice of the LORD my God, and have done according to all that thou hast commanded me. (Deut. 26:12-14.)

These passages explain themselves. This tithe was gathered every third year and, as you will have noticed, was for a specific purpose under the Law of Moses. When Christ came and "Fulfilled all things," this tithe was also abrogated. The fact must not be lost sight of that the abrogation of these two tithes in no way affected the great Holy Tithe which was for the specific support of God's servants and work of all time.

## CHAPTER XI

### *THE PRIESTS AND THEIR TITHE*

**W**E have seen how the people of Israel were to pay their tithe into the storehouse so that there would be funds to support the priests and all those who did the work of the LORD. It has been shown that the tithe was primarily for the support of the tribe of Levi who were the priests and had no other inheritance in Israel. It is plain that the primary use of the tithe collected in our Churches should go to such support. Paul makes it perfectly clear in the 9th chapter of first Corinthians that the ministry of the New Testament Church is to be supported by the tithe, as I have shown in a former chapter of this book.

Should the minister pay tithe? I am asked this question everywhere I speak on tithing. The thought that prompts most people to ask this question is the fact that ministers and some other Christian workers, devoting all their means and time to the service of God do not feel under any obligation to pay tithe. On first sight that argument seems more or less reasonable for some of us in the ministry are giving all. But God has made no such difference between the laity and the ministry. In fact there is such a spiritual blessing that accompanies tithing it would be cruel to rob the ministry of such blessing by releasing them from the obligation of tithing. However, the Word

has made the question very clear, therefore let us seek an answer there. Let us read Numbers 18: 25-32 and Nehemiah 10:38.

And the LORD spake unto Moses, saying, Thus speak unto the Levites, and say unto them, When ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the LORD, even a tenth part of the tithe. And this your heave offering shall be reckoned unto you, as though it were the corn of the threshing floor, and as the fulness of the winepress. Thus ye also shall offer an heave offering unto the LORD of all your tithes, which ye receive of the children of Israel; and ye shall give thereof the LORD'S heave offering to Aaron the priest. Out of all your gifts ye shall offer every heave offering of the LORD, of all the best thereof, even the hallowed part thereof out of it. Therefore thou shalt say unto them, When ye have heaved the best thereof from it, then it shall be counted unto the Levites as the increase of the threshingfloor, and as the increase of the winepress. And ye shall eat it in every place, ye and your households: for it is your reward for your service in the tabernacle of the congregation. And ye shall bear no sin by reason of it, when ye have heaved from it the best of it; neither shall ye pollute the holy things of the children of Israel, lest ye die. (Numbers 18:25-32.)

And the priest the son of Aaron shall be with the Levites, when the Levites take tithes; and the Levites shall bring up the tithe of the tithes unto the house of our God, to the chambers, into the treasure house. (Nehemiah 10:38.)

From these passages it is clear that the priests and Levites were to pay tithe of the tithes. That is, they were to take ten percent of the tithes paid them and pay it into the treasury as their personal tithe. It is therefore the privilege and the duty of all Christian workers to carefully pay their tithe as God has laid down in His Word.

## CHAPTER XII

### **THE STOREHOUSE FOR THE TITHE**

**U**P to the present we have discussed only the question of paying our tithe. The question has probably already occurred to you, "To whom shall I pay my tithe?" Shall I place it wherever I see a need—give it to the poor—to the minister—hospital—orphanage—the Bible School—the needy religious publication—or some other needy cause?

In view of the present financial organization and administration of the Christian Church, it is not at all easy to answer such questions satisfactorily.

However, before we take up some of the questions that must be mentioned in this connection, let us see what the plain teaching of God's Word is on the matter. From the record of the Scriptures it is extremely clear that the tithe is to be paid into a central treasury and all the needs connected with the church and its charities be met from that central treasury. That was God's original plan. In fact I hold with the late Rev. Edward Reeves, of the P. H. Church, that originally God's plan was that the church should administer all charities instead of the state and private organizations taking over such work. In the beginning this appears to have been the system used. Today the state and non-Christian organizations have usurped much of the work of the church and taken to themselves much of the glory that rightly belongs to it. How-

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ever, we must say, to speak frankly, that the church is largely to blame for finding itself in this situation for we have grossly neglected our duty and privilege in this matter. Now let us examine the Scriptures on this question.

Then there shall be a place which the Lord your God shall choose to cause his name to dwell there; thither shall ye bring all that I command you; your burnt offerings, and your sacrifices, your tithes, and the heave offering of your hand, and all your choice vows which ye vow unto the LORD. (Deut. 12:11.)

Here it is specifically mentioned that their tithes were to be brought, even from beyond Jordan, to Jerusalem.

Now turning to 2 Chronicles, 31st chapter, we find a part of the record of the great revival of Hezekiah. In verses 5, 6 and 7 we read:

And as soon as the commandment came abroad, the children of Israel brought in abundance the first fruits of corn, wine, and honey, and of all the increase of the field; and the tithe of all things brought they abundantly. And concerning the children of Israel and Judah, they dwelt in the cities of Judah, they also brought in the tithe and oxen and sheep, and the tithe of holy things which were consecrated unto the LORD their God, and laid them by heaps. In the third month they began to lay the foundation of the heaps, and finished them in the seventh month.

This was a wonderful demonstration of spirituality in the hearts of God's people. Immediately storehouses or treasures were prepared as we learn from verses eleven and twelve of the same chapter which reads as follows:

Then Hezekiah commanded to prepare the chambers in

the house of the Lord; and they prepared them, and brought in the offerings and the tithes and the dedicated things faithfully: over which Connoniah the Levite was ruler and Shemei his brother was next.

Here once again the tithes were brought into a central treasury from which they were distributed according to the need. Over this treasury Hezekiah appointed faithful men to take charge and to disburse as the need was apparent.

Turning now to Nehemiah 10:37-38, we find that after the revival of the old order of worship the people once again brought in their tithe and offerings and they were placed in a central treasury.

And that we should bring the first fruits of our dough, and our offerings, and the fruit of all manner of trees, of wine and of oil, unto the priests, to the chambers of the house of our God; and the tithes of our ground unto the Levites, that the same Levites might have the tithes in all the cities of our tillage. And the priest the son of Aaron shall be with the Levites, when the Levites take tithes; and the Levites shall bring up the tithe of the tithes unto the house of our God; to the chambers, into the treasure house. (Nehemiah 10:37-38.)

The same was true under the revival and return under Zarubbabel. Let us read Nehemiah 12:44.

And at that time were some appointed over the chambers for the treasures, for the offerings, for the first fruits and for the tithes, to gather into them out of the fields of the cities and portions of the law for the priests and Levites; for Judah rejoiced for the priests and for the Levites that waited.

Over this treasury were set men to manage and distribute according to the requirement.

When Nehemiah had returned to Babylon and Artaxerxes the king had returned him to Jerusalem as governor, he found the temple deserted and the priests and singers with the Levites fled to their fields because Israel had discontinued the specified tithe. He set about the reorganization of the temple worship and required once more the tithe and offerings to be brought for the support of those who served. Let us read Nehemiah 13:10-13.

And I perceived that the portions of the Levites had not been given them: for the Levites and the singers, that did the work, were fled every one to his field. Then contended I with the rulers, and said, Why is the house of God forsaken? And I gathered them together, and set them in their place. Then brought all Judah the tithe of the corn and the new wine and the oil unto the treasuries. And I made treasurers over the treasuries, Shelemiah the priest, and Zadok the scribe, and of the Levites, Pedaiah; and next to them was Hanan the son of Zaccur, the son of Mattaniah; for they were counted faithful, and their office was to distribute unto their brethren.

We should note that here as in all preceding instances the tithes were brought into a storehouse over which treasurers had been appointed.

Now turning to Malachi 3:8-12, when God so relentlessly upbraids and rebukes Israel for failing to pay their tithe, He challenges them thus:

Will a man rob God? Yet ye have robbed me, But ye say, Wherein have we robbed thee? In tithes and offerings. Ye are cursed with a curse: for ye have robbed me, even this whole nation. Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith, saith the LORD of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke

the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the LORD of hosts. And all nations shall call you blessed; for ye shall be a delightful land, saith the LORD of hosts. (Malachi 3:8-12.)

"Bring ye all the tithes into the Storehouse," was His words of challenge.

There are those who are arguing that while it is true that in Israel there was a "Storehouse," or "treasury," for the tithe and offerings the same cannot be said of the New Testament Church. On the contrary, I think the Scriptures are reasonably clear that the same order was carried over and prevailed in the New Testament Church.

Turning, then, to Jesus, His work and His disciples, we find the little group of twelve men and their Master and leader organized into a compact group of thirteen people. They had a common or central treasury over which one of their number, Judas, was appointed the treasurer. In John 12:6 we read :

This he said, not that he cared for the poor; but because he was a thief, and had the bag, and bare what was put therein.

This passage shows us that the little group had a central treasury into which went their offerings and, it may be their tithes, and such tithe that may have been handed to the group by kind friends. Mr. Adam Clarke, commenting on this passage said :

Judas had the money under his charge and carried it . . . as our LORD and His disciples lived on charity, *a bag or scrip was provided to carry*

*those pious donations by which they were supported. And Judas was steward and treasurer to this holy company.*

Turning to John 13:29 we read:

For some of them thought, that because Judas had the bag, that Jesus had said unto him, buy those things that we have need of against the feast; or that he should give something to the poor.

Mr. Clarke, commenting on this passage says:

"It is well known that our Lord and His disciples lived on public charity; and yet they gave alms out of what they received."

These two passages clearly show, first, that there was financial order in this group of thirteen, including Jesus. Second, that they had a central treasury or storehouse, into which were placed all funds received by the group. Third, that one of their own number, viz., Judas, was the appointed treasurer. Fourth, that this treasurer was charged with the responsibility of supplying the group with such necessities as they required for their daily needs. What is this but the Old Testament Storehouse? It is perfectly clear that Jesus is here introducing into the New Testament Church the same financial plan as was universal in the Old Testament and one which, to the Jews, would seem perfectly natural as every Jew was a tither. Now as the old order of Moses was passing and tithe need no longer be paid to the support of the temple and a new order was being instituted, namely the New Testament Church, Jesus, by example, was bringing over the Old Testament Storehouse or Central Treasury as the financial plan for the

support of the New Testament Church into which all tithes and offerings received were placed and from which, as was the case in the Old Testament Church, the needs of God's servants were to be supplied.

A comparison here will help my reader to a clearer understanding of the truth. Let us turn back to Nehemiah's days. Turning to Nehemiah 12:44 we again read:

And at that time were some appointed over the chambers for the treasurers, for the offerings for the firstfruits, and for the tithes, to gather into them out of the fields of the cities the portions of the law for the priests and Levites: for Judah rejoiced for the priests and for the Levites that waited. (Nehemiah 12:44.)

At that time were some appointed over the chambers for the Treasures, for the offerings, for the firstfruits, and for the tithes, . . .

Now let us examine Nehemiah 13:10-13 once again.

And I perceived that the portions of the Levites had not been given them: for the Levites and the singers, that did the work, were fled every one to his field. Then contended I with the rulers, and said, Why is the house of God forsaken? And I gathered them together, and set them in their place. Then brought all Judah the tithe of the corn and the new wine and the oil unto the treasures. And I made treasurers over the treasures. Shelemiah the priest, and Zadok the scribe, and of the Levites, Pedaiah: and next to them was Hanan the son of Zaccur, the son of Mattaniah: for they were counted faithful, and their office was to distribute unto their brethren.

In these two passages, which are based on precepts laid down in Numbers and Deuteronomy,

what are the facts that stand out? First, that Nehemiah's first act in restoring the worship of God was to restore the tithing system that had fallen into decay. Second, to set up a treasury and appoint certain ones as treasurers. Third, to support the servants of God and the work of the temple from this treasury. Note particularly these words: "And their office was to distribute unto their brethren." That is, Shelemiah, Zadok and Pedaiah who were appointed as the treasurers of the Treasuries.

Now bearing all this in mind let us turn to John and Jesus and His little company and we find identical arrangements. A treasury into which all funds are paid, a treasurer who has the charge of these funds and who is charged with the responsibility to "distribute to the needs of his brethren." Add to this the fact that Jesus gave His unqualified endorsement to tithing and it is easy to see that without doubt Jesus wished it to be understood from His example in finance that the Storehouse is His financial plan for the New Testament Church.

It is absolutely clear from Acts 4:32-37 that the apostles also had the same arrangement. Here is the Scriptural record:

And with great power gave the apostles witness of the resurrection of the Lord Jesus; and great grace was upon them all. Neither was there any among them that lacked: for as many as were possessors of lands or houses sold them, and brought the prices of the things that were sold, And laid them down at the apostles feet; and distribution was made unto every man according as he had need, And Joses, who by the apostles was surnamed Barnabas, (which is,

being interpreted, The son of consolation,) a Levite, and of the country of Cyprus, Having land, sold it, and brought the money, and laid it at the apostles' feet. (Acts 4:33-37.)

It is worthwhile to note the following words and phrases in this record, "They had all things common." "Neither was there any among them that lacked." "And laid them down (their goods or offerings) at the apostles' feet." "And distribution was made unto every man, according as he had need."

Here we have the financial plan of the apostles. The one thought above all others one gets from reading Acts 4:32-37 and Acts 5:1-11, is that along with all the liberality of these early Christians, led by the Apostles of Jesus in person, is that they had perfect order in all their financial matters. It is as clear as can be that they had a central treasury, a treasurer, etc. and that all funds whether tithes or offerings, were placed in this central treasury and that the needs of those in their group were supplied from this treasury. Therefore we read, "And distribution was made, according as he had need." (Acts 4:35.)

Now compare this with Nehemiah 13:10-13 and you will readily see that this is almost exactly the same procedure. Compare Acts 4:35 with Nehemiah 13:13 and you have almost the identical wording about exactly the same subject though almost 600 years apart. There is no doubt in my mind that the apostles' financial order or plan was based and patterned on the financial system of the Old Testament and that this financial plan

became the plan of the apostolic churches. For instance, we hear Paul instructing the Corinthians, "Upon the first day of the week, let every one of you lay by him in store, as God has prospered him," and thus he had them to have the collection for the poor saints all ready when he arrived.

Turning now to 1 Corinthians nine, which we have discussed at some length in chapter eight, we observe that Paul shows clearly that the New Testament Church is to be supported exactly as that of the Old Testament Church. "Do ye not know that they which minister about holy things," (referring to the 18th chapter of Numbers, where it is specified that the priest shall live off of the tithes and offerings brought into the storehouse by the people) "live of the things of the temple? And they which wait at the altar are partakers with the altar? **EVEN SO HATH THE LORD ORDAINED THAT THEY WHICH PREACH THE GOSPEL SHALL LIVE OF THE GOSPEL.**" It seems to me we do not need to wish for clearer proof than this to show it is the purpose of God that the New Testament Church should be supported by the tithes and offerings of God's people and that the method used for the collection and distribution of these tithes and offerings are essentially the same under the New Testament Church as under the Old Testament Church for Paul specifically says: "**Even so hath the Lord ordained.**" (1 Cor. 9:14.)

Now that we have established the Scriptural fact that the proper place for our tithe is in our church treasuries, it is necessary to point out a few

facts relative to the distribution of these tithes. If ALL our tithe are to be placed in *our church treasury* there must be a very wise distribution or some branches of God's work will greatly suffer. From this centralized treasury all branches of God's work must be supported. First and foremost, according to the Word, is the pastor of the church. His needs should first be cared for. "Thou shalt not muzzle the mouth of the ox that treadeth out the corn." (1 Cor. 9:9.) Then follows the evangelist, the widows, orphans, the poor, home and foreign missions, the schools, the conference, good literature and publications, evangelistic campaigns, conventions, Sunday schools, etc., etc. All these should be cared for from the Church Treasury into which all the tithes are to be paid. When one's tithes have been placed in the treasury his responsibility ceases and the heavy responsibility for the wise distribution falls upon the church board who has the finance of the church in hand.

In our churches in Shanghai we have largely followed this plan. Everything goes into this central treasury and everything is paid from it. This plan has worked wonderfully for us. It will work anywhere that a wise and serious effort is made to make it a success.



## CHAPTER XIII

### OWNERSHIP AND TITHE

**T**HIS is a subject that has given me much thought in recent years. I have been discussing it with some of my friends and have been speaking to my people about it from my pulpit. I am convinced that a misconception of ownership has much to do with the reluctance of many of God's people to pay tithe. Recently I have been privileged to read a short article on this general subject by Mr. J. G. Alber. I wish to summarize and share with you some of the thoughts he has advanced.

The question under discussion is one of such importance, that a wrong understanding of it has actually caused tens of thousands of human beings to spend their lives in abject slavery, never having an opportunity for self realization. Because of it ages of suffering have been endured by mankind; the church has not done its work; the world is unevangelized; and millions of people have gone and are going to their graves without a knowledge of God or of Jesus Christ our Lord.

We call attention to two theories of ownership, the Pagan and the Christian. The Christian conception is that God is the Sovereign Owner of all things, and that, therefore, man is only a steward of His possessions. By the Pagan theory we do not necessarily mean the way the Roman, Carthaginian, or Hindu, thought about it, but the way even some Christians think about it today; that

they are the absolute owners of their possessions. It is surprising how much of Paganism has fastened itself like a leach on our modern civilization.

### *I. The Pagan Theory of Ownership*

To the primitive man conquest gave the best title to property. Ownership depended upon physical ability to get possession and to hold. This primitive notion became a custom of the people. Their customs were the germs of civil law when they organized into states. Barbarism passed this theory of ownership to paganism and pagan Rome wrote it into her laws and passed it on to our modern civilization.

To the pagan, God is impersonal. He reasons thus: "Personality is necessary to ownership. God is impersonal. Therefore, God cannot own anything." The major premise is true. Without personality there can be no property. Ownership of property means attachment to personality.

Property and personality are inseparable. Personality suggests property and property suggests personality. You cannot get around this when you come to think of God, unless you think of Him as impersonal, and that is paganism.

The only logical conception of God for the Christian is that, being the Creator, He is the absolute owner of His creation. The pagan idea has no place for a Jehovah God, "possessor of heaven and earth," who can say, "The silver is mine and the gold is mine and the cattle on a thousand hills."

But the pagan conception still surrounds our

ideas of ownership like a mist, and blurs the meaning of faith for millions of Christian men.

Out of the pagan idea, that man is the owner, have come two "dark streams of error," which carried the pagan teaching to the Middle Ages and bestrew them with the debris as after a flood.

The first of these is asceticism. This is the doctrine that the material world is essentially evil; that salvation is obtained by mortification of the flesh; that one should renounce the material world, dress in rags, and withdraw from the world like a hermit.

If human ownership is the true doctrine of property, asceticism is a necessity. The sin of covetousness is rooted deep in the human heart. How else can we get rid of it? If riches clog the higher life, the cure is poverty, thus reasoned the pagan philosopher and the Christian ascetic. Under this conception there was no place for Christian stewardship; for property is considered an earthly treasure and not something to be held in trust.

The second dark stream of error which flowed from the pagan theory was Feudalism, the curse of the Middle Ages. It affected the political and social life as asceticism affected the religious life.

Under the Feudal System all land in theory belonged to the king. Under him were the Feudal lords. Sovereignty meant not only the ownership of the land but the people on the land.

This is the basis of autocracy and was the cause of the world war. No man can tell the whole

story of the suffering endured by mankind because of this idea, or picture the woes that have followed in the train of the pagan conception of ownership.

## *II. Biblical Theory of Ownership*

Let us now turn to the Theistic or Christian theory of ownership and study it from the standpoint of the three Dispensations.

1. From Eden to Moses. "In the beginning God created the heavens and the earth." They were His. When "God put man into the Garden of Eden to dress it," He still owned it. Man never owned a square foot of it, any more than that man owns your lawn whom you may have employed to care for it. At the very birth of the race God put the stamp of His ownership on all things and told man what part he could have and what not to touch.

From that time on to the time of Abram and Melchizedek, God still owned the earth.

"And Melchizedek, priest of God Most High, said, Blessed be Abram, of God Most High, Possessor of heaven and earth. And he (Abram) gave him a tenth of all. And Abram said to the king of Salem, I have lifted up my hand unto Jehovah God Most High, Possessor of heaven and earth, that I will not take a thread, nor a shoelatchet, nor aught that is thine, lest thou shouldest say, I have made Abram rich." Gen. 14:18-23.

Such texts as these leave no doubt as to the conception of ownership in the Patriarchal Dispensation. We will now turn from the starlight

of the Patriarchs to the moonlight or Mosaic age, where we have a clearer reflection of the great Sun of righteousness.

2. From Moses to Christ. Ex. 19:5. "Now therefore, if ye will obey my voice indeed and keep my covenant, then ye shall be my own possession from among all peoples, for all the earth is mine."

Lev. 25:23. "And the land shall not be sold forever, for the land is mine, for ye are strangers and sojourners with me."

In 1 Chron. 29, we have the wonderful record of the offerings of King David and the people for the building of the temple. The gold and silver that they gave that day, besides the brass and iron and precious stones, was equal to several million dollars. No wonder "The people rejoiced, and David the king rejoiced with great joy."

"Wherefore David blessed Jehovah and said, blessed be thou, O Jehovah. Thine is the greatness and the power and the glory and the victory and the majesty for all that is in the heavens and the earth is thine. Thine is the kingdom—both riches and honor come from thee—but who are we that we should be able to offer so willingly after this sort? For all things come of thee and of thine own have we given thee."

Psalm 24:1. "The earth is Jehovah's and the fulness thereof, the world and they that dwell therein."

Psalm 50:10-12. "For every beast of the forest is mine and the cattle upon a thousand hills. I know all the birds of the mountains and all the

wild beasts of the field are mine, and if I were hungry I would not tell thee, for the world is mine and the fullness thereof."

Hag. 2:6-8. "The silver is mine, and the gold is mine, saith Jehovah of Hosts."

The Theistic principle, that God is the owner, was fully understood and universally recognized in Israel.

Now let us see how it worked out. The Israelites recognized that the land did not belong to them. Their Scriptures said, "The land shall not be sold forever, for it is mine, for ye are strangers and sojourners with me."

Divine ownership of the land meant dominion over the fruitage of the land. This was recognized, and every year they gave a first tithe for the support of the priests and Levites. This was a perpetual guarantee and testimony that they were only tenants and not owners of the land.

Their law required a second tithe for the support of their national feasts. Besides the tithe there were twelve different kinds of offerings.

The most solemn and beautiful obligations ever laid on any people was their care for the poor. The olive trees could not be shaken twice. The vineyard could not be twice gathered. The second picking belonged to the poor. Sheaves of grain left by the reapers could not be gathered by the "owner" of the field. These gleanings were for the poor. Then every third year, they were required to pay a third tithe for the poor.

Every seventh year, by the authority of Him

who owned the land, the land rested. The volunteer grain that year, along with the olives and grapes, belonged to the poor.

Every fiftieth year was the year of jubilee. Every man of every generation was to have one complete opportunity to obtain the blessings of prosperity. Liberty was proclaimed throughout all the land to all the inhabitants thereof. Every debtor was discharged and every bondsman set free.

These things are made possible only under Divine ownership. This was its practical working out in human experience. We turn now from the teachings and practices of the Mosaic Dispensation to Christian Stewardship.

### *III. Christian Stewardship*

Let us note the teaching of Jesus. We have seen how Israel was thoroughly indoctrinated with the theory of Divine ownership. They often had lapsed into idolatry, and therefore, passed through many bitter experiences.

But when Jesus came, Israel was free from idolatry. The Prophet of Nazareth did not need to rebuke His nation for that sin. The theistic ideal was fully recognized, even unto the tithing of mint, anise and cummin.

The message of Jesus, therefore, was not to establish the doctrine of divine ownership, but to interpret it. The church needs to hear that interpretation again today as much as in the days of His flesh, for Divine ownership is the first fundamental of Christian Stewardship.

Matt. 6:19-34 will remain forever the undimmed classic on this subject: "Lay not up treasures for yourselves upon the earth where moth and rust corrupt . . . but . . . in heaven. For, where your treasure is there will your heart be also."

"No man can serve two masters. Ye cannot serve God and mammon." i. e., money. "Therefore, I say unto you . . ."

Now follows the Master's wonderful lesson on divine providence. How many today are refusing to use their money for any great cause in the world. They say, "We've got to live, we've got to eat and dress." Jesus says, "Therefore I say unto you, take no thought for your life, what ye shall eat or what ye shall put on. Behold the fowls of the air, they sow not . . . yet your heavenly Father feedeth them. Are ye not much better than they? Why are ye anxious concerning raiment? Consider the lilies . . . even Solomon, in all of his glory, was not arrayed like one of these. Wherefore if God so clothed the grass of the field . . . shall he not much more clothe you, O ye of little faith? But seek ye first the kingdom of God and his righteousness and all these (temporal) things shall be added unto you."

In Matt. 19:16-22 is the story of the rich young ruler. "And Jesus said unto him, if thou wilt be perfect, go sell that thou hast and give to the poor and thou shalt have treasure in heaven." This is a commentary on Matt. 6:20, 21.

"But the young man went away sorrowfully, for he had great possessions."

This young man's trouble was in his conception of ownership. If he had regarded himself as a steward, it would not have been hard for him to part with that which was Another's. But he considered it his. This was the thing that stood between him and salvation. Christ put the test to him as God did to Abraham. But he could not stand that test.

Had he met the test as Abraham did when God told him to offer his child, Jesus, in all probability, would have stopped him as God stopped Abraham, giving him back his boy and infinitely more. He did not want Isaac's blood; he wanted Abraham's heart. So Jesus did not want the young man's money; He wanted to save his soul. Jesus is putting the same test to us today. To meet it we must become stewards.

After Jesus' interview with the rich young ruler, He said, "Verily I say unto you, that a rich man shall hardly enter the kingdom of heaven. It is easier for a camel to go through the eye of a needle."

Yes, it is easier than for man to give up his wealth as long as he holds to the pagan conception of ownership. As long as he holds this theory he will keep his wealth though it damn his soul. This is the trouble with the church today. There is no hope for us unless we drive out the last vestige of paganism and become Christian to the core.

Why should the stewardship doctrine be hard for anyone? No man gives up anything for God, but like Abraham, he gets it back a thousandfold.

When Jesus had finished His discourse on "The Rich Man, the Camel and the Needle's Eye," Peter asked, "What shall we have then, when we have forsaken all?" Jesus answered, "Every one that hath forsaken houses or lands for my name's sake shall receive a hundredfold and shall inherit everlasting life." (Matt. 19:28-29.)

In Matt. 20, we find the parable, "for the kingdom of heaven is like unto a man that is a householder which went out . . . to hire labourers into his vineyard." It is needless to say that the householder is God: that the vineyard is His and that we are only laborers and not owners.

In Matt. 21:33-42 we have the parable of another householder, "who planted a vineyard and set a hedge about it, and digged a winepress in it, and built a tower and let it out to husbandmen, and went into another country." Time after time He sent His servants but they killed them. Then He sent His Son. They crucified Him. "When therefore the Lord of the vineyard shall come what will he do unto these wicked husbandmen? He will miserably destroy those wicked men, and will let out His vineyard unto other husbandmen who shall render Him the fruits in their seasons." How can anyone read this lesson and miss its teaching of divine ownership and human stewardship and the consequence of not rendering unto God the things that are God's?

In Matt. 24:45 Jesus again teaches divine ownership and human stewardship. "Who, then, is the faithful and wise servant, whom his Lord hath set

over his household, to give them food in due season?"

### *The Talents*

In Matt. 25:14-30 is the crowning text for our theme. We have here the parable of the talents. "For it is as when a man going into another country, called his own servants and delivered unto them His goods. And unto one he gave five talents, to another two, to another one; to each according to his ability."

Jesus repeats the idea again and again, and we cannot get around it. The man in the far country is God. All the talents belong to Him. They are given to us only in trust. We are responsible before Him how we use them.

Luke 12:15. Jesus says, "Take heed, and beware of covetousness, for a man's life consisteth not in the abundance of the things which he posseseth."

Now follows the parable of the rich fool, Luke 12:19. "He said unto himself, Soul, thou hast much goods laid up for many years; take thine ease. . . . Thou fool, this night thy soul shall be required of thee, then whose shall those things be, which thou hast prepared? So is he that layeth up treasures for himself and is not rich toward God."

It was a terrifying lesson, but he had not considered himself a steward. He thought the things he possessed were his. God demanded his soul and asked, "Whose now are the things, which thou hast provided?" So is he that considers his treasures.

his own, and for himself, and is not rich toward God.

Luke 12:22-48: "Therefore, I say unto you, be not anxious for your life what ye shall eat . . . or put on. Consider the ravens . . . consider the lilies . . . O ye of little faith. But rather seek ye the kingdom of God for it is the Father's good pleasure to give you the kingdom. Sell that ye have and give alms . . . for where your treasure is there will be your heart also; and ye, yourselves like unto men that wait for their Lord. . . . Blessed are those servants. . . . Who then is the faithful and wise steward whom his Lord shall make ruler over his household. For unto whosoever much is given of him shall much be required."

The wise steward puts the kingdom first, himself last. He considers his possession a trust, himself a steward.

We shall now take a glimpse into the 16th chapter of Luke. "And he said unto his disciples, there was a certain rich man (God) which had a steward (man) and the same was accused that he wasted his goods and he called him, and said unto him, how is it I hear this of thee? Give an account of thy stewardship for thou mayest be no longer steward." The steward then devised a very ingenuous plan for which the Lord commended him. Jesus then adds this comment, vs. 9-13. "Make to yourselves friends of the mammon of unrighteousness (money) . . . that they may receive you into everlasting habitations (heaven). If, therefore, ye have not been faithful in the unrighteous

mammon, who will commit to your trust the true riches?"

"And if ye have not been faithful in that which is another's, who shall give you that which is your own? Ye cannot serve God and mammon."

"That which is another's" evidently refers to our possessions not being our own but belonging to God.

The very word "stewardship" is brought into use by the Master. His comment on the unrighteous mammon (money) is unmistakable in its meaning; if, therefore, ye have been unfaithful in the unrighteous mammon who will commit to your trust the true riches?" (Spiritually).

Thus Jesus taught throughout His ministry. Men rejected Him as a teacher, but they could not escape His teaching.

Fifty days after the crucifixion the very air of Palestine was permeated by the fragrance of the rose of Sharon. The Spirit of Jesus had come back to be with His disciples forever.

"Pentecost restored money to its rightful place in the kingdom and thousands of men were lifted out of selfishness to consider their property a trust."

Let us read Acts 2:41-47. "Then they that gladly received his word were baptized and the same day there were added unto them about three thousand souls. And they continued steadfastly in the apostles' doctrine and fellowship and in the breaking of bread and in prayers . . . and all that believed were together and had all things com-

mon; and sold their goods and parted them to all men, as every man had need."

Now, what was the occasion of such action? Acts 4:32 will answer. "And the multitude of them that believed were of one heart and of one soul, neither said any of them that aught of the things he possessed was his own."

This was not a communism. It was not a leveling up or a leveling down process. No one was compelled to do it. Acts 5:4. Distribution was made as there was need. It was a stewardship, based on divine ownership.

Extraordinary circumstances had laid the necessity upon them. Thousands of people had embraced a new religion. Many were strangers in the city, others had been driven from their homes. The church must provide for them or the gospel would become a stumblingblock.

But this was the test of their stewardship. Those that had goods or possessions sold them. Why not? No one considered his possessions his own. He was administering for Another. So extraordinary was the need that the steward was justified in turning his Lord's property into cash. He impoverished himself, but he enriched the world for all the coming centuries.

Twenty-five years later, Paul taught that man was not constituted to be the absolute owner of anything. "For we brought nothing into the world and it is certain that we can take nothing out."

A man says, "This is my farm." Is it? A few years and "Dust to dust, ashes to ashes," and then, "Whose now shall these things be?"

There is but one conception of ownership for the Christian man, that is, that all is God's; that we are stewards to administer His possessions in accordance with His will.

When we, like those after Pentecost, realize that property, wealth, wages, salaries, profits, money, is but a trust placed in our hand by the Lord to be used and administered for Him and with it to advance the Kingdom of God, that we are His stewards. Then it will be not only easy to tithe but to go far beyond tithing. Tithing is, and must always remain, the minimum of our contributions to God's work. Where the truth prevails that property is, after all not ours but His, there can never be covetousness nor the sin of stinginess.

The unevangelized world awaits such a realization, for when that time comes the Church of Christ will not want for finance to carry on its work. It is stated that the tithe of American Christians alone are in excess of one billion dollars, U. S. currency, annually. Unfortunately the majority of American Christians are not paying their tithe, their debt to God. The tithe is distinctly a debt which we owe to God, just as much so as we owe the government our taxes or our grocer for the supplies he has delivered to us.

"But all that we have and are, are the Lord's," says one. "How, then, can it be said that we are bound to pay one-tenth any more than two-tenths to the Lord? We are Christian stewards, in the use of all that is committed to us." No, that is not a fair stating of the case. Christian stewardship

applies only to the nine-tenths of that which comes to us as our income. The one-tenth is not given to us for such use as we see fit to make of it. That is the Lord's from the beginning. It is, in fact, the basket in which the Lord sends to us the nine-tenths which He commits to our keeping. If we do not hand that right back to Him, we steal His basket. Could anything be meaner than that? Yet here are men and women—members of Christian churches—who have been storing up those stolen baskets for years, counting them in their inventory, and pointing to them triumphantly as showing how bountifully the Lord has blessed them. "Will a man rob God?" Sure enough—will he?

God is and must always be the Preferred Creditor. The tithe is a debt of honor. But says another, "I have debts to pay, and my income must be devoted to that before it can fairly be available for charities. I ought to be just, before I am generous." Of course your creditors have a prior claim to strangers on your income. And of course you ought to be just. But are all your other creditors to be preferred above the Lord? Is there any justice in your ignoring His fair claim upon you? One of the meanest things that any business man can be capable of, is the dividing up his assets without a share to his endorser. If you refuse to pay over the first tenth of your income to the Lord as a preferred creditor, you do a meaner thing than the man who deliberately swindles his endorser. The tithe of one's income to the Lord is not a

charity; it is one's first and most pressing debt—a debt of honor; a sacred and supreme obligation; an obligation resting on each and every Christian believer. The tithe is not the outermost limit of a believer's duty in religious giving; but it is the innermost limit. Many a Christian ought to give far more than this; never one ought to give less—less than one-tenth of his actual income—whether that income be little or much.

### *It Pays to Pay Your Debts*

In recognizing the duty of tithe-paying when one's income is limited, and one's personal and family needs are great, it is essential to recognize the supernatural element in God's providential care of His children. If a Christian man has an income large enough to supply all his needs without difficulty, there is neither shadow of excuse nor show of decency in his failure to pay over one-tenth of it to the Lord. But when one feels the pinch of poverty every day of his life, then it is important that he should bear in mind that nine cents will go farther than ten cents would go, and that nine dollars will go farther than ten dollars would go, in providing for himself and his loved ones, when that other cent or that other dollar has been paid to the Lord, who claims it as His own. There is no mistake about this to him who has faith. Every child of God who has rested on this truth has found it to be a source of unfailing dependence. Only those disbelieve it who have never trusted God enough to try it even as an experiment. It is with

individuals as it is with churches in this matter. Neither their troubles nor their doubts ever come from their paying their debts, or from their giving too freely of their substance to the Lord's work.

The old colored preacher had the right idea about this when he said: "I hab nebber known a church killed by too much gibbing to de Lord. If dere should be such a church, and I should know about it, I tell you what I'd do. I'd go down to dat church dis bery night; and I'd clamber up its moss-cobered roof, and I'd sit a-straddle of its ridge-pole, and I'd cry aloud, 'Blessed am de dead which die in de Lord'!" "Dying for duty-doing—starving to death for tithe-paying to the Lord—is a good way of dying; but there is less danger of death in that line than in any other that the writer knows of."

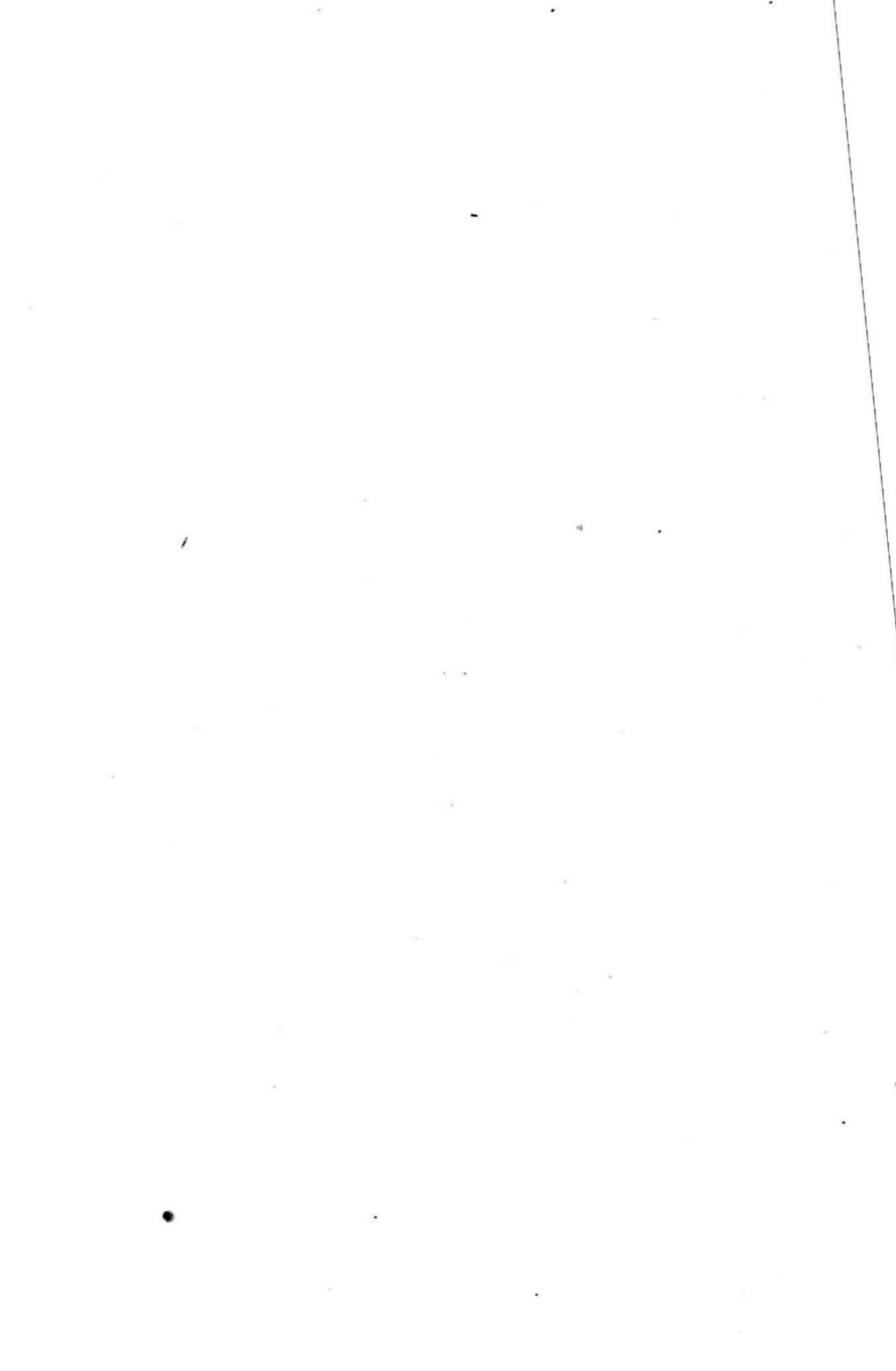
#### **TITHES AND OFFERINGS.**

Yes, "The Tithe, God's Tenth, is a debt, and there can be no such thing as "giving" or taking a free-will offering to God until the debt has been paid. Every man, rich or poor, who fully and promptly pays his debts to his fellow men thereby contributes to his own strength and honor. Certainly our debts to God are no less sacred and binding than our debts to each other, and as for rewards, His own promise is, "He that honoreth me I will honor."

Doubtless the law of free-will Offerings is as old and as binding as the law of the Tithe, but it is self-evident that the former can not come into op-

eration until the latter has been complied with. Debt paying comes before gifts. Modernized—we should "be just before we are generous."

The divine order is "Tithe and Offerings," the one being an expression of our debt, the other of our gratitude. Both laws existed and were binding as long before Moses as the creation of man, and will be binding as long as man endures. Neither in any sense derives its obligation from the Mosaic Law. Both are moral duties, and all moral duties have their origin in our moral nature. Law defines but does not create them.



## CHAPTER XIV

### **HOW TO TITHE**

**P**ERHAPS there are those who will read the caption of this chapter and consider that the question is entirely superfluous, since a tithe of anything is one tenth of the whole. Actually, however, tithing is not so simple as that. The facts are that the majority of Christians who wish to do the right thing toward God about financial matters are greatly confused as to how to tithe.

I have discovered during the course of Bible conferences, lectures, and even sermons, that there were more questions asked on this particular phase of tithing than any other.

The best way to tithe is to start this very day to tithing. Count whatever income or money you have on hand and lay aside one tenth of it. Add to this one tenth of all you receive from day to day, week to week, month to month, and year to year. For all those people who are on salaries, wage workers and all persons who are not accustomed to keeping accounts, that is without doubt the best plan. Professional men, tradesmen and business men who keep a record of their income and expenses prefer, as a rule, to open in some bank a separate tithing account into which they place all tithe of their net income. However, when one is a member of a church whose work is fully organized around the "Storehouse" plan such an account is

entirely unnecessary, as all of one's tithes in such circumstances will be placed into the church treasury. A large number of people are confused as to what constitutes the net income.

"First, income from salary. Every person who works as a bookkeeper, clerk, stenographer, teacher, preacher, janitor, laborer—in short, any person who works on a stated salary or for a specific wage by the hour, day, week, month or year, should lay aside one tenth of every dollar they receive. A person whose income is from stocks, bonds, royalties, etc., should figure their income the same as a salaried person.

"Example: A person who receives a salary of \$200 a month should lay aside one-tenth of \$200 or \$20 per month. A person who receives \$20 per week should lay aside one-tenth of \$20, or \$2.00 per week. A person who receives a wage scale of 80 cents per hour, should lay aside one-tenth of 80 cents, or eight cents per hour.

"Second, income where a person receives a salary, plus other money considerations, and where there is no outside expense involved to produce that income.

"Examples: (a) A person who receives a cash salary and in addition a house to live in. If the rental value of the house is \$600 per year and the cash salary is \$1800 per year, the total income would be \$2400. The tithe would be \$240 per year.

"(b) A person working on a stated cash salary, plus board and room. If the cash salary were \$100 per month and the value of the board and

room was \$40 per month, then the net income would be \$140 per month. The tithe would be \$14 per month.

"(c) A person working on a salary basis, plus a commission. If the salary were \$150 per month and the commission earned was \$50 per month, then the total income would be \$200 per month. The tithe would be \$20 per month.

"Third, income from business. The NET income of a person who conducts a business would be the amount realized after all legitimate business expense, such as rent, clerk hire, heat, light, business taxes, etc., were paid.

"Example: (a) In the case where a merchant took out of his business \$100 per month for living expense, the tithe would be one-tenth of the \$100 per month, or \$10 per month, plus one-tenth of his NET YEARLY income after deducting all legitimate business expense and the \$100 per month he had previously tithed.

"(b) In the case of a farmer, his tithe would be one-tenth of his NET YEARLY income after deducting his legitimate business expense and allowing a reasonable amount for depreciation on the farming equipment he used to produce the crop. Since the farmer raised a good deal of his living, he should place a fair valuation on what he consumes during the year and add this amount to his net income. In no case should the living expense be deducted from a man's income, before that income is tithed. The tithe is always to come from the "First Fruits" not from what is left after the

living is taken out. In that event the Lord would get nothing from some folks, for there are some who live up all they get. It is rather difficult for a farmer to figure his tithe, but where there is a WILL there is a way."

I have often been asked if we should ever borrow our tithe. I very strongly advise against it. Many instances have been reported of this kind, and invariably with bad results as regards temporal prosperity. Your faith may often be tried in this direction, but you can and should withstand the temptation. A somewhat parallel case would be to suppose that you had borrowed money from a banker, and, after paying the interest, should go to him and ask to borrow the interest back again. Remember, after you have put aside or agreed to pay the tenth, it is no longer yours. You are simply an agent for its wise bestowal.

When we can afford doing so we should pay more than one-tenth. It has been our personal practice to pay a tenth and then make an offering according to our ability to do so. I often hear people say, "Let us give until we feel it." but this is not the Bible rule of either giving or paying.

Possibly you have inherited or acquired a "close" disposition and would "feel" the giving of a nickel or a dime when you ought to give a dollar; or you might "feel" the giving of a dollar when you ought to give ten. Or, on the other hand, you may have a naturally generous nature, and in order to "feel" it, would have to give, say, ten dollars when one, or two, or five would be nearer right. Feeling

is not a safe guide. God's law of paying the tithe is a safe guide and it pays, literally and in every sense, to obey it.

It is sometimes difficult to know just how to get at figuring out tithe. For instance one receives a gift of money or a legacy, how is that to be tithed? I think you should tithe the whole of it and consider the nine-tenth capital which you may spend for other purposes, make special offerings, or invest for the purpose of producing income. If the legacy is in property regard it as capital and tithe the income derived from it. In case your income is derived from investments or from rented property you should tithe the total receipts from such investments or properties less the cost of collecting, taxes, and repairs. In case you live in your own home you should not deduct taxes before paying your tithe for in this case taxes are family expenses. In case you have no regular income, then tithe whatever you receive, whether gifts, allowances, labor, or produce. In case you are a pastor or other Christian worker and a parsonage or other house or room is provided for your use by the Church, you should ascertain what a reasonable rental on these quarters would be and count that sum as income and tithe the amount. For instance if your rent is valued at twenty-five dollars monthly, you should pay a tithe of two dollars and fifty cents monthly for the use of the quarters. Our capital should not be tithed for it is that from which we produce income. Tithe should be paid, on the income from our capital.

Before closing this chapter I wish to say something about the children and young people of our churches and homes. No lessons are so great as those learned in childhood and no habits are so strong as those formed when young. In the matter of tithing we have largely overlooked this fact. We have been so taken up with our endeavor to induce adults to tithe that we have almost totally forgotten the children. But they should not be forgotten. It may be that we have assumed that their tithes amount to so little that it would be of little value to the church. It is here that we make our greatest mistake. Such an attitude indicates that we have not grasped the true meaning and value of tithing, namely, the spiritual development of the tither rather than the money contributed. It is not so much our money the Lord wants as ourselves. Jesus said the poor widow had contributed more than all the rich contributors in Jerusalem. It is not the money He values but an implicit obedience to His commandments.

It will therefore be obvious that our children should be taught to tithe from their babyhood; first, that they may be taught to keep God's commandments, and, second, that they may be blessed with the rare privilege of using their money to advance the Kingdom of God. It has been clearly shown that the greatest tithers of all time, ancient and modern, learned tithing in their childhood. For instance, the Jews were perhaps the most consistent tithers of any nation in the world, and where and when did they learn to tithe? They

learned it from their parents and the temple services, from the time they were children for the Jews were universally tithers.

In modern times the proof is no less continuing. Layman says: "I have never known or heard of a giver of very large amounts in this or any other country who did not commence tithing very early in life." Take for an example. Mr. John D. Rockefeller, one of the greatest financial wizards in history, began tithing when he was a poor lad, eight years of age. During his long life he amassed a fortune exceeding a billion dollars, and bequeathed a half million dollars to the poor, Christianity, educational and scientific research.

I suppose there is not one of my readers who has not used one or more of the products of William Colgate. He began tithing when he was sixteen years of age and in his lifetime gave away millions to advance the Kingdom of God. According to Layman there were other great men who contributed millions of dollars to God's work—men like Mr. Russell Sage, Samuel Insul, William E. Dodge, John Stewart Kennedy, M. W. Baldwin, John Converse, Maurice K. Jessup and many more, every one of whom began tithing while still children.

It is clear that if the next generation of church people are to be tithers we must now teach our children to tithe. If our children are allowed a weekly allowance they should be shown how to keep an account and to pay one-tenth of it to the Lord. They should be encouraged to take it to the

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church themselves and place it in the offering. Thus they are assisted to acquire the correct habits of giving.

There should be talks to the children, at least quarterly, on tithing by the pastor, and it should often be spoken of by Sunday school workers. Nothing can be left to chance if we would have a tithing church.

## CHAPTER XV

### **THE SPIRITUAL LIFE AND THE TITHE**

**I**T IS a fact that most of our churches are looking for some panacea to cure their financial ills for it is obvious that the majority of churches do not have a sound financial plan and are hampered and suffering accordingly.

Some one comes along and tells how successful the titling system is working in some other church and how it has solved its financial problems and worries.

Upon hearing the glowing report the pastor and church suddenly decide that this is just what they need, for it appears to be the one system that will produce the money, and it is money they need. The short-sighted preacher and church hastily try it out. Their reasoning will be about as follows: "Other plans have not produced the money which we so desperately need. The titling ssytem will produce it, therefore we will introduce the titling system since all other plans have failed. If this fails also no harm will be done." Thus the main point and the real meaning is missed entirely. I am more and more convinced that the main emphasis of the titling system must be placed otherwise. Let us discuss the question from two standpoints: First, what the main emphasis is not: Second, what the main emphasis is.

*What It Is Not*

"1. It is not to get money to pay off church debts, nor to pay last year's deficit, nor to pay interest on money borrowed at the bank, nor to pay the preacher's back salary. If any such selfish low motive is presented as a reason for starting the tithing system, many members will resent it from the start. This whole program should be put on a higher plane.

"2. It is not merely a substitute for other worn-out methods of attempting to raise money. To start out with the attitude, We've tried everything else, let's try this for a while, half defeats the thing before it starts."

3. It is not a cure-all to cure the many ills of the church. Someone reads a tract or hears a testimony of a church wonderfully blessed by tithing. He quickly concludes to rush into the plan with visions of a full church treasury. The committee talks money, the preacher talks money, the board talks money. Money is emphasized out of necessity, because of the stupidity and negligence of the past. Hence the main point or purpose is missed altogether.

4. Primarily and fundamentally the main drive is not for money at all. To start the tithing system on such a low basis is to doom it in advance. The church has been waiting for one hundred years to be taught a spiritual motive for giving. The time has come for the church to launch a systematic and continuous campaign, teaching the high motives and purposes of systematic stewardship,

these purposes and motives to become life principles among Christian people, financially expressed, by religiously giving at least the tithe to the work of the Lord.

### *What the Main Purpose or Motive Is*

"1. It is to teach men to put God and the Kingdom first. With most professing Christians self, home, business, and pleasure come first. After time, attention, energy and money have been given to other things, if there be any left, the Kingdom may get it. God takes last place instead of first. The main object, therefore, must be to REVERSE THE ORDER. When a man is asked to become a tither, he is asked to establish as a life principle the habit of putting God first. This, of course, gets the tithe, but it does vastly more; it gets the tithers. It creates a new race of Christians who put God and His Kingdom where they rightfully belong—FIRST.

"2. To teach men to recognize and acknowledge God's ownership. God owns the property, land, money and income which we call our own. It is God's world. The gold and the silver belong to Him. This point many church members do not and will not recognize, much less acknowledge. Here the tithing system is vital. The teaching is that the tithe in a special sense belongs to God. We therefore do not ask a man to tithe to pay the preacher, or the debt, but we ask him to pay to God what already belongs to Him. If a Christian will recognize God's ownership of the tithe, he will recognize God's ownership of all. The tither then, rec-

ognizing and acknowledging God's ownership, pays his tithe from a high spiritual motive. He renders unto God the things which belong to Him.

"3. To teach men that God's ratio of giving is the tenth. On this point much teaching is necessary. Some have given when they felt like it, and most of the time they don't feel like it. Others give what their fathers and grandfathers gave. Others give as little as possible and still maintain a semblance of religious self-respect. Some give less than one per cent; some less than five per cent, but God's ratio through the ages has always been the one-tenth. The tithe, therefore, has had the divine sanction and should be recognized by every follower of Christ as the ratio which God Himself has established and expects us to pay.

"4. To teach that tithing is an act of worship. Someone has said that worship is self-giving to God. A man's money is a part of himself—his brain, his brawn, his energy. When he gives money he gives a part of himself back to God. His tithe is not merely answering a temporary financial call; it is given as an act of worship. He goes to the Lord's house, on the Lord's day, heminges with the Lord's people, he partakes of the Lord's Supper, and he puts into the Lord's treasury the Lord's money. It is a supreme act of worship. Now, if a campaign on the tithing system is put upon this high plane, the money will come, to be sure, but a greater result will follow. The whole church will be lifted. Out of selfish, negligent, self-satisfied churches can be made real churches of Jesus Christ.

"THE MAIN DRIVE, therefore, is to secure, not the tithe, but the tither; not the gift, but the giver; not the money, but the man; not the possession, but the possessor.

"To press the principle of the tithe to secure ready money is to do violence against God's purpose as well as against the tither. Preaching high truth for revenue only awakens suspicion. We must not cheapen a great message. We should teach that rendering the tithe means the identification of a man with his God, that it marks the entrance into the abundant life."

"One of the very first objections raised by Christian people against the tithing system is that they can't afford it. The objection is urged because people see only the money side of tithing.

"The starting point is the man himself. When he is asked to become a tither, let him forget his money for the time and face himself. Can the Christian man afford to put God first in his life? The fact that he is a Christian presumes that he is dedicated to the work and program of the Lord. He has confessed Christ, he has promised to be His disciple, his name is recorded on the church records. Now, at this point, can he afford to deny his Christ a just proportion of his money? To do so is to lead a life of selfishness instead of a life of self-denial.

"Can he afford to make a law of giving for himself? By refusing to acknowledge the principle of the tithe, he denies God's right to suggest what proportion he should give. He blindly un-

derstands that he should give something. God has plainly indicated that the ratio should be a tenth. He flatly refuses to accept this and begins a loose habit of irregular and unsystematic giving. This is nothing short of religious anarchy. Now the question is, Can the average Christian afford thus to classify himself? This means to lose spiritual fervor and interest in the Kingdom.

"The man, therefore, needs the principle of the tithe to fortify his own faith. On faith he accepts God's principle and ratio. He establishes the tithing principle as a life habit; thus begins a life of complete co-operation between the man and his God. Now this is the starting point of the tithing system. If a man denies God up to this point, then there is no use to talk about the money. But if he will, on faith, accept God's will and God's principle of giving for his life, then the tithing system is already two-thirds on the way.

"It must be the preacher, and not the promoter, that calls men to be rich."

"What is this miracle of money that men will work for it, wait for it, fight for it, pray for it? It stands for all that men count precious."

"Christendom must be better than heathenism. Christ's man must be better than anybody else's man."

### *Every Member Canvass*

"There is a point where the Every Member Canvass needs enlargement. Its method has been definite and direct, its message has been indirect and general. It has asked all to give, but has not said

what proportion should be given. Here the tithing principle fills up the Every Member Canvass. It puts the right message into the right method. It puts a new content into the whole program.

"1. It gives the advantage of a spiritual appeal. Practically every church member secretly admits that tithing is the proper thing. He knows it is right, although he refuses to do it. The direct canvass for the tithe is bound to touch the conscience of every man to whom the appeal is made.

"2. A canvass for the tithe is fair to rich and poor alike. The larger the income, the larger the tithe. With a small income the tithe is small. It is often remarked that the rich do not give in proportion to the poor. The tithe would remedy this, and no other system will. The poor are usually willing to become tithers if the more able will join in the good work. To be sure, some of the wealthy should give more than the tithe. But there are few, if any, cases where they have done so, without previously getting the tithing habit fixed as a life-principle.

"3. It has the argument of success back of it. There are no records of failure among tithing churches. The examples of success are legion. To get a church to become a tithing church is to forever settle the financial problem, as well as many other problems. Why not do the thing right and be done with our 'excursions' on church finance?

"4. It would help to create tithing churches. A church that is taught tithing, that is canvassed for

the tithe, that is kept thinking of tithing, will eventually become a tithing church.

"5. It would tend to produce real missionary churches. There is no case on record of a tither being anti-missionary. Both the church and the individual are largely non-missionary through selfishness. But the man who recognizes that the tithe belongs to God is willing that a large part of it shall go to the Lord's worldwide program. The numerous reports of even small tithing churches show much more money freely given to missions, than by large non-tithing churches.

### *A Tithing Campaign*

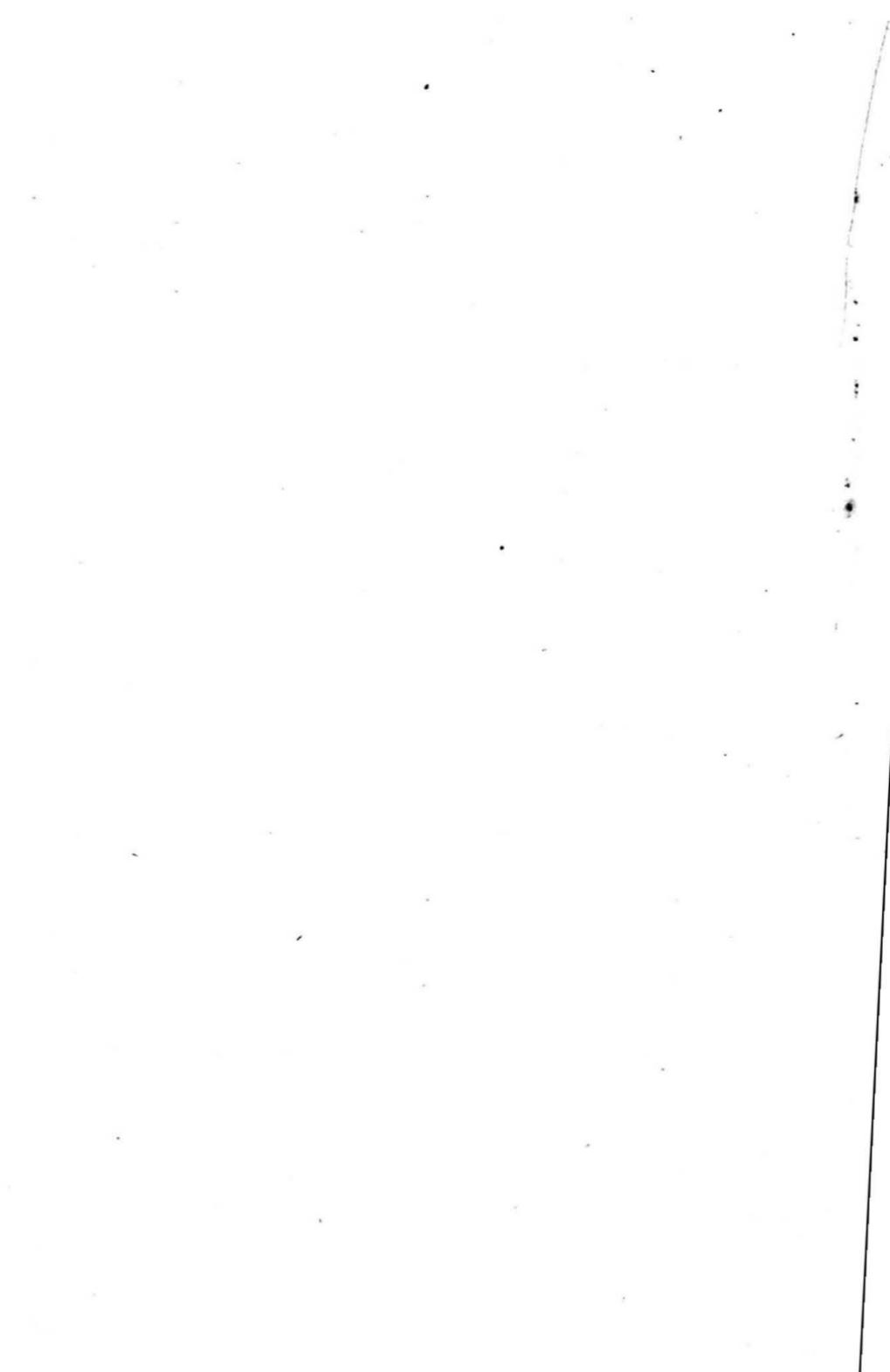
"1. Let the preacher get the conviction in his soul that it is his duty to teach and preach tithing. It must not be a mere mental assent. He should not go haltingly, half defeated, into a tithing campaign. He must not start with the notion that it will do no harm to try, and then if he fails, no harm will be done. To fail will do great harm.

"With earnest conviction let him vow before his God that he will lead his church into a greater life. That he will call them from stinginess and selfishness and indifference to real service for Jesus Christ. With fire in his soul and passion in his heart, he must forge conviction in the souls of his people.

"2. There must be some clear-cut preaching on the subject. One sermon will not do. There should be many of them. And in his sermons let him remember that the main drive is not finances but to

win men from greed and gold to the higher spiritual life.

"3. The preacher should have faith in his people. He has a right to believe that many of his people will respond to the tithing appeal. The first clear, strong sermon will bring results. They will not disappoint him. Most Christian people at heart desire to do the right thing. In fact, most church members do about as much as they are taught. But the teaching along this line has been so little and intermittent that it could scarcely be counted as teaching at all." Thus spoke Layman. The church that is carefully, wisely and systematically taught tithing will become a tithing church and will by this very fact have its entire spiritual life enhanced in addition to multiplying its usefulness manyfold.



## CHAPTER XVI

### ***DOES IT PAY TO TITHE?***

**E**MPHATICALLY it does! Listen to these words: "Bring ye all the tithes into the storehouse, that there may be meat in mine house, and prove me now herewith saith the Lord of host, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it. And I will rebuke the devourer for your sakes, and he shall not destroy the fruit of your ground; Neither shall your vine cast her fruit before the time in the field, saith the Lord of host, and all nations shall call you blessed: for ye shall be a delightsome land, saith the Lord of host." (Mal. 3:10-12.)

Let us turn now to Proverbs 3:9-10.

"Honor the Lord with thy substance, and with the first-fruits of thine increase: So shall thy barns be filled with plenty, and thy presses shall burst out with new wine."

We turn now to 2 Chronicles 31:10 and we read:

"And Azariah the chief priest of the house of Zadok answered him, and said, since the people began to bring the offerings into the house of the Lord, we have had enough to eat, and have left plenty: for the Lord hath blessed his people; and that which is left is this great store."

These are God's unchangeable, eternal and im-

mutable promises. He has told us to pay our tithes and in return He has promised us blessing, spiritual and temporal, to such an extent that we will not have room to receive them. He said He would do it and He will! His people have proven Him and found Him true and faithful.

Layman who collected thousands of testimonies from tithers as to blessings received furnishes us with the following lists of replies briefly stated.

***Results of Tithing Upon the Financial Prosperity  
of Those Who Practice It.***

"Tithers have prospered to their surprise spiritually and through years of crop failures have prospered financially as in preceding years."

"Happier and more prosperous."

"Very good indeed."

"Far in advance."

"Certainly not less prosperous."

"Three of the seven tithers have become owners of their homes by purchase on the installment plan within 14 months after they began to pay tithes."

"None are poor; some have increased their incomes and business prosperity."

"Cannot tell but know that no tither has been less prosperous."

"The results are splendid."

"They seem to have more and more to give as opportunities for giving present themselves."

"God has blessed them, giving them employment and prosperity."

"Those who have adopted it seem to have been helped financially."

"All our 54 tithers seem, as far as I am able to discover, to be prospering, not getting rich perhaps—they are all laboring people—but all are doing well."

"All our tithing families seem to be prospering."

"With one exception the income of all our tithers has been greatly increased."

"Am not able to say positively but, as I see it, they are prospering nicely."

"All the tithers say they are doing better than ever before."

"The results are very evident. I have instance, after instance, testimony of those who were and are still being blessed by tithing."

"It is perhaps too early to test it yet but they are trusting God in the matter."

"They are prosperous."

"Cannot say as to the financial prosperity of tithers, but it has been a great blessing to the Church."

"Time too short to show any marked gain except in greater spirituality."

"The Lord has greatly blessed the tithers here with good health and success in secular work."

"In carefully reviewing the list of our 25 tithers, I do not find any that have not been materially prospered."

"They prosper. I have watched and noted this for years."

"Frequently say they have more money than before the tithing system was adopted."

"There has been a general toning up in the matter of giving. Those who are tithing are doing well financially."

"Tithers say they are more careful in small things. They say that their nine-tenths does more than ten-tenths did before."

"Those who have been tithers for years have been financially blessed above the others."

"Every person who has become a tither in my church has had financial prosperity all the year."

"Better members in every way and more prosperous financially and spiritually."

"Our Bible Superintendent says he owes all his financial success to tithing."

"Beneficial in every case."

"The tithers all prosper."

"They all claim that they are prospering in a material way. They say it pays as individuals. It brings prosperity."

"A decided increase."

"I do not know of a single tither who is in poverty-stricken circumstances; on the contrary, all of them are thrifty and prosperous."

"All report greatly increased temporal and spiritual prosperity."

*Results of Tithing Upon Spiritual Life  
and Activity*

"Those who are tithing are the spiritual pillars of the Church."

"The spiritual life and activity of our tithers have increased and are increasing."

"The tithers are the most spiritual of our people."

"Our tithers show more interest in all things pertaining to the Kingdom."

"Spiritual life deepened."

"There has been marked improvement in spirituality and work."

"All say they feel much better satisfied and enjoy religion much more than ever before. They are certainly much more active."

"Spiritual activities greatly improved."

"Spiritual life greatly quickened."

"The payments of one young man, a farmer who had been converted to thing exceeded any and all of the rich farmers, who did not tithe. Yet many of these men said they were sure they gave more than a tenth."

"Deepening of interest in Bible study and personal work."

"After I preached my last sermon of the series, one man, giving for years \$10.00 annually for benevolences, increased his gifts to \$100.00 annually. But the greatest testimony comes out in the individual life of my people. The individual report on the card as to numbers does not mean much to you. If you could know the full story of this church 18 months ago and now, you would know."

"There has been a marked increase in both."

"They are the most spiritual, the natural result."

"Almost double in attendance, interest and influence."

"I have three points in my charge. The point that practices tithing to fullest extent is most spiritual, receives more members, has more conversions, has better prayer meetings and is easy to get along with in all things."

"They are more active in the Master's service and are instrumental in leading others to Christ."

"Prayer meetings larger and better. Bible study and family prayer great gain."

"Excellent."

"Spiritual life advanced."

"Tithers are more active in service and more devoted to the entire cause. Spirituality deeper."

"Spiritual life and activity increased."

"Their lives are a spiritual power. They are leading in Church and community."

"The most dependable members in the Church and the largest givers are the tithers."

"Good, with their increased material offerings has come a spiritual blessing."

"They are the best workers in our congregation."

"Tithers are the most spiritual members of my Church."

"Happy, trustful and cheerful in their daily life. Also greater interest in the spiritual life of the Church."

A farmer died and left a farm to his sons on which there were debts amounting to six thousand dollars. The sons felt they could not give any of

the proceeds of the farm to the Lord until the debts were all paid. They cultivated the farm on that basis for three years. Then, from a study of the Word of God, they agreed that they should give at least a tenth of the net proceeds to the Lord for His work. In the fourth year they paid more of the debts on the farm than they had in the other three years put together. "Them that honor me I will honor."

"Doctor Chadwick, of Leeds, England, tells of two brothers who formed a partnership in business and agreed to give ten per cent of the profits to the Lord. The tide of prosperity rolled in. It was easy to give a hundred out of a thousand, or a thousand out of ten, but when it came to ten thousand out of a hundred thousand they felt the pinch. They said they were giving too much, they would give half as much hereafter. They divided their tenth in half, gave one-half and kept the other half themselves. That year their business fell off. In a few months they were bankrupt. They went to God in penitence and prayer, and as they knelt side by side they vowed to redeem their vow to the Lord. With this return to faithfulness to their pledge to tithe their income, the tide of prosperity turned to them again."

In one church twenty-seven tithers out of a total membership brought in one-fourth of the total amount of all contributions. Another church has a circle of forty-seven tithers. In the year before they began to tithe they gave \$415.00. In the first six months of their tithing they gave \$843.00.

Thus they quadrupled their offerings. In another church forty-seven tithers gave in the year \$2,587.91, a per capita of \$61.62; one hundred and fifty-eight non-tithers gave \$1,851.71, a per capita of \$11.71.

"Myself and wife are the only ones in our church that tithe our income. I am a poor man, and God has given us money to meet all needs ever since we paid the Lord His tenth. We do more than that, for we make free will offerings, and are abundantly blessed with health and enjoy His Church greatly in every department. Our pastor told me we paid more for Missions than any other member of the Church, and we have some rich members. When there is a call made for money, ours is always there, and the collector does not have to wait or call again. It is paid on the spot."

"I have been tithing for about twenty-five years, and have also done all I could to get others to do the same. I have never known any one who was not happier or more blessed than if he had not been a tither. Of course, we sometimes have losses, and feel hard times, as at present, but in some way God always supplies the need when the time comes, and gives us the happiness of having something for His work too."

And now I want to give you the story of William Colgate the founder of the great Colgate Soap Co.

"Many years ago a lad of sixteen years left home to seek his fortune. All his worldly possessions were tied up in a bundle, which he carried

in his hand. As he trudged along he met an old neighbor, the captain of a canal-boat, and the following conversation took place, which changed the whole current of the boy's life:

"Well, William, where are you going?"

"I don't know," he answered; "father is too poor to keep me at home any longer and says I must now make a living for myself."

"There's no trouble about that," said the captain. "Be sure you start right, and you'll get along finely."

"William told his friend that the only trade he knew anything about was soap and candle making, at which he had helped his father while at home.

"Well," said the old man, "let me pray with you once more, and give you a little advice, and then I will let you go."

"They both kneeled down upon the tow-path (the path along which the horses which drew the canal-boat walked); the dear old man prayed earnestly for William, and then gave this advice: 'Some one will soon be the leading soap-maker in New York. It can be you as well as any one. I hope it may. Be a good man; give your heart to Christ; pay the Lord all that belongs to Him of every dollar you earn; make an honest soap; give a full pound, and I am certain you will be a prosperous and rich man.'

"When the boy arrived in the city, he found it hard to get work. Lonesome and far from home, he remembered his mother's words and the last words of the canal-boat captain. He was then led

to 'seek first the kingdom of God and his righteousness,' and united with the church. He remembered his promise to the old captain, and the first dollar he earned brought up the question of the Lord's part. In the Bible he found that the Jews were commanded to give one-tenth; so he said, 'If the Lord will take one-tenth, I will give that.' And so he did; and ten cents of every dollar were sacred to the Lord.

"Having regular employment, he soon became a partner; and after a few years his partners died, and William became the sole owner of the business.

"He now resolved to keep his promise to the old captain; he made an honest soap, gave a full pound, and instructed his bookkeeper to open an account with the Lord, and carry one-tenth of all his income to that account. He prospered; his business grew; his family was blessed; his soap sold, and he grew rich faster than he had ever hoped. He then gave two-tenths, and prospered more than ever; then he gave three-tenths, then four-tenths, then five-tenths.

"He educated his family, settled all his plans for life, and gave all his income to the Lord's work. He prospered more than ever.

This is the story of Mr. William Colgate, who has given millions of dollars to the Lord's cause, and left a name that will never die.

And to all these I wish to add my own personal testimony. Shortly after my conversion I heard a sermon on tithing and following the sermon, testi-

monies of tithers. I was thoroughly convinced of the Scripturalness of tithing and blessed by the testimonies of the tithers. I became a tither at heart although I had nothing to tithe, for I was in Bible School then and working for the school and trusting God for the school expenses. From that day, however, I have been a tither, I was a poor boy, an orphan, I had absolutely no one to see me through school. When I finished Bible School all my expenses had been paid. I wished to go to a school in North Carolina. I did not have enough money to pay the first deposit and buy the necessary text books. But I went on any way and when I graduated from that school I owed only eighteen dollars and the President refused the payment of that as I had done well since entering the school.

It had been a life's ambition to go to the university. Without enough funds to pay the first month's expenses I went ahead and when I had graduated I did not owe a cent. I was called of God to go out to China as a missionary and have obeyed that call. Our Board told us they would not guarantee a salary but would send us such funds as were available month by month. The Lord has supplied our needs all these years.

It is now about thirty years since I became a tither. My wife and I have had enough these twenty-five years we have been married and have raised our four sons. All of whom have had a splendid education, every one having the rare oportunity to attend college.

When we started tithing we had almost nothing

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but today while not rich, we have plenty and do not owe a cent in the world.

Tithing therefore has paid us big dividends in both material and spiritual things. It is one of the joys of our lives to be able always to have a part in the advancement of God's Kingdom in prayer, in labor and in finances. We are happy tithers!

The wonders that the tithing system has worked in our missions must be left to be told at another time. These missions are also happy tithers!

THE END



